

Performance Audit Report of the Auditor-General

On

Provision of Early Childhood Development and Education by the County Government of Kilifi





VISION

Making a difference in the lives and livelihoods of the Kenyan people



MISSION

Audit services that impact on effective and sustainable service delivery



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FOREWORD

I am pleased to present this Performance Audit Report on Provision of Early Childhood Development and Education by the County Government of Kilifi. My Office carried out the audit under the mandate conferred to me by Article 229(6) of the Constitution of Kenya, 2010, to confirm whether or not public money has been applied lawfully and in an effective way. In addition, Section 36 of the Public Audit Act, 2015 requires the Auditor-General to examine the economy, efficiency and effectiveness with which public money has been expended.

Performance, financial and compliance audits form the three-pillar audit assurance framework that I have established to give focus to the varied and wide scope of the audit work done by my Office. The framework is intended to provide a high level of assurance to stakeholders that public resources are not only correctly disbursed, recorded and accounted for, but that the use of the resources results in positive impact on the lives and livelihoods of the Kenyan people. The main goal of our performance audits is to ensure effective use of public resources and promote service delivery to Kenyans.

The Report is submitted to the County Assembly of Kilifi in accordance with Article 229(7) of the Constitution of Kenya, 2010 and Section 39(1) of the Public Audit Act, 2015. In addition, I have submitted copies of the Report to the Chief of Staff and Head of Public Service, Principal Secretary, The National Treasury, Principal Secretary, State Department for Devolution, Clerk of the Senate, Governor, County Government of Kilifi and the Chairperson, Council of Governors.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

27 March, 2026

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LIST OF ABBREVIATIONS

ABBREVIATION	DEFINITION
ADP	Annual Development Plan
BoM	Board of Management
CBE	Competency-Based Education
CIDP	County Integrated Development Plan
ECDE	Early Childhood Development and Education
ISSAI	International Standards of Supreme Audit Institutions
KSRAT	Kenya School Readiness Assessment Tool
NEMIS	National Education Management Information System
NECEC	National Early Childhood Education Committee
SDG	Sustainable Development Goal
TSC	Teachers Service Commission

EXECUTIVE SUMMARY

Background of the Audit

1. Early Childhood Development and Education (ECDE) plays a critical role in the holistic development of children. ECDE lays a strong foundation for cognitive, social, emotional, language, psychomotor, and moral development, which is essential for primary school readiness and lifelong learning.
2. The Ministry of Education, through the State Department for Basic Education, is responsible for formulating ECDE policies, standards, and norms. The county governments are mandated to provide and manage pre-primary education and childcare services. As at July 2025, the County Government of Kilifi had 812 public pre-primary schools, with a total of 57,802 learners enrolled in the schools.
3. The audit was undertaken due to the following key factors: -
 - i. Article 53 (1) (b) of the Constitution provides that every child has the right to free and compulsory basic education. Pre-primary education contributes to the realization of these aspirations. A Senate Report on ECDE, by the Standing Committee on Education in 2022, identified challenges in the provision of early childhood education, such as inadequate number of centers and physical facilities, under recruitment of teachers and insufficient learning materials, among other challenges. Further, media reports, and the Kilifi County International Investment Conference Brief, 2024 identified similar challenges in provision of ECDE. It was therefore, necessary to assess the status of provision of ECDE by the County Government of Kilifi.
 - ii. Between Financial Years, 2022/2023 and 2024/2025, the County Government of Kilifi allocated approximately Kshs.1.4 billion, representing 35% of the total County education budget, towards ECDE. This necessitated assessment of the economy, efficiency, and effectiveness in the use of the funds.

Objective of the Audit

4. The main audit objective was to assess if the County Government of Kilifi had adequately provided quality pre-primary education for learners. The specific objectives assessed if the County Government of Kilifi had:
 - i. Provided and maintained appropriate and sufficient infrastructure to ensure access to quality pre-primary education;
 - ii. Ensured provision of sufficient and qualified teaching staff for the delivery of quality pre-primary education;
 - iii. Provided sufficient essential learning materials to ensure the provision of quality pre-primary education;
 - iv. Provided school meals to ensure access and retention of learners in pre-primary schools;
 - v. Conducted monitoring and evaluation to ensure the provision of quality pre-primary education;
 - vi. Been assessed by the Ministry of Education to ensure provision of the quality pre-primary education; and
 - vii. Put in place adequate mechanisms for maintaining appropriate and adequate data to facilitate tracking of Sustainable Development Goal (SDG) 4.2, on access to quality pre-primary education for all children.

Summary of Audit Findings

iii. Insufficient and Inappropriate Infrastructure

5. The audit established that a significant number of pre-primary schools in Kilifi County lacked adequate and appropriate infrastructure. In forty eight percent (48%) of the 812 schools in the County, learners exceeded the recommended number of twenty-five (25) learners per class. The schools also lacked dedicated, age-appropriate latrines, forcing the young learners to share latrines with older pupils, which led to overcrowding. The audit also established poor conditions of infrastructure, including dilapidated floors, leaking roofs, and lack of features such as ramps for learners with special needs.

6. Only seventeen percent (17%) of the 812 pre-primary schools in the County had fixed play equipment. The lack of fixed play equipment limited opportunities for play-based learning, physical development, and the development of essential cognitive and psychomotor skills. In addition, school furniture was insufficient, unevenly distributed across schools and often inappropriate for the age and physical needs of learners, particularly those with special needs. This affected learners' comfort and concentration.
7. Insufficient infrastructure and inadequate maintenance was attributed to inadequate planning. This was as a result of lack of regular and comprehensive needs assessment, as well as inadequate prioritization for school infrastructure development and maintenance at both the County and community level.

i. Inadequacies in Provision of Teachers

8. The audit established that 33% of the schools in the County met the recommended teacher learner ratio of 1:25, while 67% of the schools, had teacher-to-learner ratio between 1:26 and 1:75. To address staffing gaps, schools Boards of Management employed teachers on contract, which transferred the cost of teacher remuneration to parents. Insufficient number of pre-primary teachers was caused by failure by the County to prioritize teacher recruitment in its budgeting processes. In addition, the audit revealed that 52% of the 1,284 teachers employed by the County, were not registered with the Teachers Service Commission.
9. Further, teachers were inconsistently graded, and promotions had not been undertaken since the year 2021. The absence of clear plans and budgetary provisions for full implementation of the Pre-Primary Teachers Scheme of Service negatively affected teacher motivation, welfare, retention, and curriculum delivery.

ii. Insufficient Provision of Teaching and Learning Materials

10. The audit revealed that teaching and learning materials were inadequately funded, inconsistently distributed, and not aligned with enrolment levels or the needs of learners with disabilities. The absence of capitation guidelines and weak

planning resulted in shortages of textbooks and exercise books, undermining effective teaching and learning in schools.

iii. Inadequate Provision of School Meals

11. While the County consistently provided porridge to pre-primary learners, it did not plan for the provision of lunch or essential complementary inputs such as cooking fuel, utensils, and personnel. Schools, therefore, relied on parents' contributions, creating inequalities and potentially affecting learner concentration and learning outcomes.

iv. Inadequate Monitoring and Evaluation of Pre-Primary Education

12. Monitoring and evaluation of pre-primary education was limited in scope and effectiveness. Sub-county officers were unable to cover all schools regularly, and recommendations arising from monitoring activities were not promptly implemented. The absence of performance targets, budgetary provisions, and a structured monitoring and evaluation framework limited data driven decision-making and timely corrective action.

v. Limited Quality Assurance in Pre-Primary Education

13. The audit identified gaps in the quality assurance of pre-primary education, with only seven (7) per cent of the 812, schools in the County assessed annually. Further, quality assurance plans lacked specific targets for pre-primary education, excluded standalone pre-primary centres and learners with special needs. In addition, quality assurance reports were not formally shared with the County Government for corrective action. These shortcomings, compounded by limited staffing and logistical constraints reduced opportunities for early intervention, and posed a risk to the quality and effectiveness of pre-primary service delivery.

vi. Inadequate Mechanisms for Maintaining Data for Tracking the Progress of Sustainable Development Goal 4.2

14. The audit established that the County Government lacked effective mechanisms to collect and document data for tracking the progress towards achievement of SDG 4.2 on access to quality pre-primary education for all children. Further, the County did not provide the Kenya School Readiness Assessment Tool, which is used to support effective monitoring of learners' progress in pre-primary education, schools used informal assessment tools. In addition, learners' data in the County was not comprehensive due to incomplete data from private pre-primary schools. Lack of awareness and weak data management systems limited the availability of reliable, up-to-date information.

vii. Low Absorption and Allocation of County Education Budget to Non-core Function

15. Despite allocating substantial resources to education, the County recorded persistently low absorption of funds earmarked for pre-primary education. Absorption rates ranged between 10% and 61% for the three (3) years under audit. This was attributed to delays in exchequers release by the National Treasury which led to delayed processing of payments. At the same time, between 24% and 52% of the education budget was allocated to bursaries, a non-core function, contributing to under investment in infrastructure and service delivery in pre-primary education.

Conclusion

16. The County Government of Kilifi has not provided sufficient or appropriate infrastructure for pre-primary education. Many schools lack adequate classrooms, latrines, and play equipment, while existing facilities are poorly maintained and not disability-friendly. Further, Early Childhood Development and Education projects have not been prioritised in the development plans or budgets.
17. The County Government has not ensured provision of sufficient teaching staff for delivery of quality pre-primary education. Sixty seven percent (67%) of the schools had one (1) teacher attending to more than the recommended twenty-

five (25) learners. The situation was worse in the schools catering for learners with special needs.

18. The County Government has not provided sufficient essential learning materials to ensure provision of quality pre-primary education. About half of the public pre-primary schools in the County did not receive supplies during the period under review. The County has not finalised the capitation guidelines that would facilitate ringfencing of funds for learning materials.
19. The County Government has not comprehensively provided school meals to ensure retention of learners and effective learning in pre-primary schools. Though the County has consistently prioritised provision of porridge, the learners were not provided lunch.
20. The County Government did not conduct adequate monitoring and evaluation to ensure provision of quality pre-primary education. About 70% of the schools in the County are not monitored on a termly basis. The Annual Development Plans and corresponding budgets did not provide for monitoring and evaluation of pre-primary schools' activities.
21. The Ministry of Education and the County Government of Kilifi have not consistently carried out quality assurance assessments in pre-primary schools. There was inadequate co-ordination between the Ministry and the County; the Ministry did not formally share assessment results with the County Government for action. Further, the Ministry has not prioritised quality assurance for Early Childhood Development and Education.
22. Kilifi County lacks a structured mechanism for collecting, documenting and consolidating data necessary for tracking progress towards realization of the SDG 4.2. indicators. Consequently, the County lacks data to confirm that all girls and boys in the County have access to quality early childhood development, care and pre-primary education in readiness for primary education. The County cannot also confirm that all children under 5 years of age are developmentally on track in health, learning and psychosocial well-being. Further, the County has not been

using the Kenya School Readiness Assessment Tool which is expected to support effective monitoring of learners' progress in pre-primary education.

23. Kilifi County experienced low absorption of education funds and allocated significant resources to bursaries, which is a non-core function, undermining provision of pre-primary education services.

Recommendations

Pre-Primary Infrastructure

24. To ensure proper planning and prioritisation of infrastructure, the County Government should conduct a comprehensive needs assessment and develop a long-term plan for infrastructure development. This will ensure availability of data to enable phased provision of infrastructure, starting with schools in greatest need. It will also ensure equity in provision of infrastructure to schools.
25. The County Government should sensitise the community on the importance of prioritising needs of pre-primary school infrastructure during public participation. This will ensure increased construction of classrooms and latrines in the most needy schools and equity in provision of infrastructure.
26. To ensure sufficient pre-primary classrooms for the enrolled learners, the County should construct new and repair existing classrooms. These classrooms should be safe, well-ventilated, and conducive for age-appropriate and inclusive learning, addressing overcrowding and poor structural conditions.
27. To safeguard the young learners' safety, health, dignity and to ensure proper hygiene, the County Government should construct and maintain sufficient, age-appropriate latrines including accessibility features and access to hand washing stations.
28. To enhance play-based learning, the County Government should provide sufficient outdoor play equipment, designated play spaces, and age-appropriate classroom furniture to all pre-primary schools. The County should ensure these

play areas are safe, child-friendly, and accessible to all learners, including those with special needs.

29. To facilitate availability of accurate and reliability data for planning and decision making, the County Government should develop and implement an electronic data management system for collecting and collating real-time data on provision of pre-primary education.

Teacher Recruitment and Retooling

30. To ensure effective delivery of the Competency Based Education, the County Government should ensure recruitment of adequate pre-primary teachers. The County should also ensure that these teachers are properly placed for remuneration.
31. To enhance the quality of Competency Based Education curriculum implementation, the County Government should prioritise continuous retooling and professional development of teachers. The training should include management of learners with special needs.

Learning Materials

32. To ensure proper planning and consistent provision of adequate learning materials the County Government should align plans with actual school enrolment data. The County should always consider the specific needs for the schools catering for learners with special needs.
33. To ringfence funds for provision of learning materials, the County Government of Kilifi should fast track the finalisation and approval of the capitation guidelines for improved availability of learning materials for all learners.

School Meals

34. To improve enrolment, enhance growth and development and support learner concentration for effective learning, the County Government should enhance the school feeding program to cater for lunch.

35. To facilitate sustainable financing of the school meals, the County Government should seek partnerships with key stakeholders, to ensure consistent provision of school meals for learners.

Monitoring, Evaluation, and Quality Assurance

36. To strengthen monitoring, evaluation, and quality assurance for all pre-primary schools, the County Government should develop a monitoring and evaluation framework, provide sufficient resources, and implement recommendations on a timely manner.
37. To ensure proper planning and prioritisation of quality assurance assessments, the Ministry of Education should set targets for pre-primary schools' assessment in their annual work plans. The Ministry should conduct comprehensive quality assurance assessments of pre-primary schools, compile findings from these assessments into detailed reports that should be shared with the County Government and other stakeholders.
38. To ensure effective collaboration on quality assurance assessments for pre-primary education, the County Government and the Ministry of Education should ensure operationalisation of established Committees on Quality Assurance, at both the County and National levels.

Contribution to Tracking of Sustainable Development Goal 4.2, Indicators, 4.2.1 and 4.2.2

39. To increase awareness on requirements for tracking SDG 4.2, on access to quality pre-primary education for all children, the Ministry of Education and the Kenya National Bureau of Statistics, in collaboration with the County Government, should conduct sensitization and knowledge sharing forums on SDG 4.2 amongst key stakeholders.
40. To facilitate timely collection, sharing, and analysis of data on SDG 4.2, the Ministry of Education, together with the County Government, should put in place an integrated electronic management system, to enhance data availability for tracking of SDG 4.2.

Resource Allocation

41. To effectively provide pre-primary education, the County Government should prioritise funding for core education functions.

CHAPTER 1: BACKGROUND OF THE AUDIT

Introduction

- 1.1 The Early Childhood Education Act, 2021 defines early childhood education as the pre-primary educational¹ programs imparted to a child in an education centre. The National Pre-Primary Education Policy, 2017 emphasises that Early Childhood Development and Education (ECDE) is critical for the holistic development of children. ECDE ensures that children develop foundational skills and competencies that are vital for primary school readiness such as; cognitive, social, emotional, psychomotor, language, and spiritual. Foundational skills are also important for character and moral formation, as well as lifelong learning.
- 1.2 The Ministry of Education, through the State Department for Basic Education, is mandated to develop Early Childhood Education Policy, Standards, and Norms. The County Government of Kilifi and other county governments are mandated to provide pre-primary education and child-care facilities and services at the County level.
- 1.3 As at July 2025, the County Government of Kilifi had 812 public pre-primary schools, with an enrolment of 57,802 learners.

Motivation for the Audit

- 1.4 The Auditor-General authorized the audit after considering the following factors: -
 - i) Pre-primary education contributes to the realization of the national aspirations of the Constitution of Kenya, 2010. Article 53 (1) (b) of the Constitution states that every child has the right to free and compulsory basic education. However, a Senate Report on ECDE, by the Standing Committee on Education in 2022, identified challenges in the provision of early childhood education, such as inadequate number of centres and physical facilities, including classrooms and toilets, under-recruitment and irregular remuneration of teachers and insufficient textbooks and instructional materials. Further, the report noted that a significant portion of teachers in the counties were engaged through Boards

¹ The words pre-primary education and Early Childhood Development and Education (ECDE) are used interchangeably.

of Management, which shifted the financial burden of remunerating these teachers to the parents.

- ii) Media reports, including those by the Star Newspaper² and Nation Media Group³ have consistently reported that Kilifi County had persistent shortage of pre-primary teachers and infrastructure to implement the Competency Based Education at all levels. In addition, the Kilifi County International Investment Conference brief of 2024 highlighted gaps in provision of pre-primary education, such as overcrowded and lack of classrooms, inadequate sanitation, play areas, and learning materials, affecting the quality of early education.
- iii) According to Kenya's Vision 2030 social pillar, provision of ECDE is fundamental to achieving a socially equitable and cohesive society. The social pillar of Vision 2030 emphasizes the role of education in shaping the future workforce and driving social progress and focuses on reducing poverty, promoting equality and enhancing the well-being of all citizens. Early childhood education is a key part of this, as it lays the foundation for lifelong learning, social integration and emotional development.
- iv) The provision of ECDE is directly linked to Sustainable Development Goal 4 on quality education. Specifically, Target 4.2 seeks to ensure that by 2030, all children have access to quality early childhood development, care, and pre-primary education, so that they are ready for primary education. It was therefore, important to audit the extent of provision of early childhood education towards the realization of the set target.
- v) The County Government of Kilifi allocated approximately Kshs.1.4 billion in their budgets between financial years 2022/2023 and 2024/2025 for early childhood development and education, which represents 35% of the total County Education Department budget. This necessitates the need to assess whether the money was utilized for the intended purpose.

² Star Newspaper of 24 April, 2025

³ Nation Media Report of February 2025

1.5 Given the above factors, an audit on the provision of pre-primary education was necessary to assess the progress made by the County Government of Kilifi in ensuring access to quality pre-primary education.

CHAPTER 2: DESIGN OF THE AUDIT

Audit Objectives

- 2.1 The main audit objective was to assess if the County Government of Kilifi had adequately provided quality pre-primary education for learners. The specific objectives of the audit assessed if the County Government had:
- i. Provided and maintained appropriate and sufficient infrastructure to ensure access to quality pre-primary education;
 - ii. Ensured provision of sufficient and qualified teaching staff for the delivery of quality pre-primary education;
 - iii. Provided sufficient essential learning materials to ensure the provision of quality pre-primary education;
 - iv. Provided school meals to ensure access and retention of learners in pre-primary schools;
 - v. Conducted monitoring and evaluation to ensure the provision of quality pre-primary education;
 - vi. Been assessed by the Ministry of Education to ensure provision of quality education; and
 - vii. Put in place adequate mechanisms for maintaining appropriate and adequate data to facilitate tracking of SDG 4.2, on access to quality pre-primary education for all children.

Scope of the Audit

- 2.2 The audit focused on school infrastructure, particularly: classrooms, latrines, play equipment, and furniture; teaching staff; essential teaching and learning materials; provision of meals for learners; monitoring and evaluation, and documentation, collection and collation of data for reporting on achievement of SDG 4.2. The audit also assessed quality assurance in pre-primary education by the Ministry of Education. The audit covered three (3) financial years, 2022/2023 to 2024/2025 which was considered sufficient to establish the trend in provision of pre-primary education in the County Government of Kilifi.

Limitation of Scope

- 2.3 Due to incomplete data availed by the County and the Ministry of Education, the audit analysed and presented the available and complete data. As a result, some of the findings are based on data from varying numbers of reports.

Methodology of the Audit

- 2.4 The audit was conducted in accordance with the Performance Auditing Standard (ISSAI) 3000, issued by International Organization of Supreme Audit Institutions. The Standard requires that the audit is planned and performed to obtain sufficient and appropriate audit evidence. The Standard also requires that the audit should provide a reasonable basis for the findings, conclusions, and recommendations, based on the audit objectives.

Methods of Gathering Audit Evidence

- 2.5 The audit team used document reviews, interviews and physical verification to collect data. The collected data was analysed through content analysis, trend analysis and comparative analysis. The methods used to gather evidence are detailed below: -

a. Document Review

- 2.6 To assess the extent to which the County Government of Kilifi had ensured quality and accessible pre-primary education for learners, the audit team reviewed documents such as policies, regulatory frameworks, budgets, National and the County Government planning documents, reports inclusive of registers and records on the status of pre-primary education, and quality assurance, as outlined in **Table 1**.

Table 1. List of Documents Reviewed

Document	Purpose of Review
Regulatory Frameworks and National Priorities Governing Early Childhood Development and Education including: The Constitution of Kenya, 2010; The National Pre-primary Education Policy, 2017; The Basic Education Act, 2013; The Early Childhood Education Act 2021; The National Pre-primary Education Policy Standard Guidelines 2018; The National Education Sector Strategic Plan, 2023-2027; The Kenya Vision 2030; Fourth Medium Term Plan 2023-2027; The Bottom Up Economic Transformation Agenda 2022-2027.	• To establish the provisions, requirements, standards, and procedures for pre-primary education services in the County. • To establish the Country's plans and priorities with regards to early childhood development and education. • To determine the set timeliness for achievement of the Country's key milestones in relation to early childhood development and education.
County Planning Documents, including; The Kilifi County Integrated Development Plan, Annual Development Plans, Work Plans, Budgets, and Needs Assessment Reports.	To ascertain the extent and trends of the County's resource planning, allocation, expenditure, and priorities on pre-primary education.
Economic Survey Report and Basic Education Statistical Booklet	To establish access, quality, and equity in pre-primary education.
Learners and teachers register; • Enrolment data • Learners' Admission Register • Teaching Staff Establishment	To analyse and establish learners' requirements for essential items and physical facilities, and to ascertain the sufficiency of teachers. To establish access to school by the learners.
Scheme of Service for Early Childhood Development and Education (ECDE) Teachers, and reports on its implementation.	To ascertain the extent of implementation of the scheme of service.
Progress or Performance Reports including: • Monitoring and Evaluation Reports • Quality Assurance reports • County Pre-primary Status Reports • Sustainable Development Goal reports	To gather evidence on the extent of implementation and performance of pre-primary education in the county.
Stakeholder engagements reports, workshop records, and correspondences amongst key stakeholders on pre-primary education matters.	To determine if vital information is shared and disseminated in a timely manner among key stakeholders, and To assess the extent of coordination and collaboration in pre-primary education matters amongst key stakeholders.

Source: Audit Team Conceptualization of Pre-primary Education Regulatory Frameworks, Policies, and Reports

b. Interviews

- 2.7 Interviews were held with officials of the County and National Government, and teachers in the sampled pre-primary schools to gather evidence on early childhood education, as highlighted in **Table 2**.

Table 2: List of Personnel Interviewed

Interviewee	Purpose of the Interview
County Government of Kilifi staff including: - County Executive Committee Member, Education - Chief Officer, Education - Director, Early Childhood Education - Budget and Projects officers - Human resource officers - Sub-county Coordinators - Ward Supervisors	To establish the extent of planning, funding, staffing, implementation, management and supervision of pre-primary education, as well as current status, progress, prioritization, success, and key impediments of provision of pre-primary education services in the County. To establish the functionality of governance structures for pre-primary education in the County and key factors impeding the functionality of these governance structures. To establish the extent of tracking, documentation and reporting, and key impediments to achievement of SDG target 4.2 on access to quality pre-primary education. To establish the extent of coordination and collaboration with key state entities on pre-primary education.
State Department for Basic Education staff including: - County Quality Assurance and Standards Officers - Sub-county Directors of Education and Sub-county Quality Assurance Officers	To establish the extent and prioritization of quality assurance activities on pre-primary education. To establish the extent of collaboration and coordination and sharing of information and reports with the County Government and other key stakeholders.
Teachers of Pre-primary schools	To establish their sufficiency, registration status, and extent of provision of pre-primary services, successes, and challenges at school level.
Key stakeholders: - Kenya Institute of Curriculum Development - Teachers Service Commission	To establish how the stakeholders' activities are implemented, coordinated, and collaborated. To establish factors contributing to the compromised quality of pre-primary school education. To establish the root causes and effects of inadequacies in pre-primary education.

Source: Audit Team conceptualization of interviews and objectives of interview conducted

c. Physical Verification

- 2.8 The audit team conducted physical inspections of the state, adequacy, and appropriateness of pre-primary school infrastructure such as classrooms, furniture, play equipment, sanitation facilities, as well as learning and instructional materials in sampled pre-primary schools. Aspects assessed are presented in **Table 3**.

Table 3: Aspects Assessed in the School Environment

Area	Aspects Assessed
Classrooms	• Condition or state of maintenance of structure, e.g., roof, floor, walls, ventilation and lighting • Availability of learning corners • Stimulation for learning • Accessibility to learners with disability • Class size
Furniture	• Availability of age-appropriate furniture and condition of furniture
Play Equipment	• Availability and adequacy of playground and fixed play equipment • Condition of playground and state of maintenance of play equipment in terms of functionality, safety, and stimulation for learning.
Latrines	• Sufficiency in the number of latrines • Age appropriateness • Hygiene and availability of wash facilities • Adaptability to learners with special needs • Condition of the structure, e.g., roof, wall, and floor

Source: Audit Team Conceptualising of the School Environment Checklist

Sampling and Sample Size

- 2.9 Five (5) sub-counties were sampled, guided by the number of pre-primary schools, learner enrolment and urban-rural classification, among others. Two (2) schools in different wards within each of the sampled sub-counties were purposively selected. Schools for learners with special needs were considered as well. The sampled sub-counties and schools are listed in **Table 4**.

Table 4: Sampled Pre-primary Schools in Kilifi County

Sub-county	Ward	Pre-primary School
Magarini	Adu East	Marereni
	Sabaki	Sabaki
Kilifi North	Watamu	Gede Special
Malindi	Jilore	Maji Langobaya
	Town	St. Andrews
Kaloleni	Kayafungo	Kavuka Primary
	Kaloleni	Kizurini Special
		Chanagande
Ganze	Sokoke	Mbwana Comprehensive
	Bamba	Bamba

Source: Audit Team Analysis of Kilifi County Pre-primary school data, demographics, and interview responses

Assessment Criteria

- 2.10 The audit questions and corresponding key assessment criteria are summarized in **Table 5**.

Table 5: Audit Assessment Criteria

Audit Questions	Audit Criteria
a) To what extent has the County Government provided sufficient school infrastructure to ensure access to quality pre-primary education?	The National Pre-primary Education Policy Standard Guidelines, 2018 requires county governments to provide classrooms that accommodate a maximum of 25 children inclusive of age appropriate furniture. The Policy further requires the counties to provide toilets meeting set ratios of 1:10 for girls, 1:30 plus urinal for boys, and the aperture of not more than 20x15cm. The Policy requires schools to have adequate play equipment that are age-appropriate, securely fixed, maintained, and placed on soft landing surfaces to prevent injuries.
b) Has the County Government provided adequate number of teachers to ensure provision of quality pre-primary education?	The Policy Guidelines, 2018 sets a teacher-to-learner ratio of 1:25 in regular pre-primary classes. It requires county governments to recruit pre-primary school teachers who are registered by the Teachers Service Commission. Teachers are required to possess a minimum qualification of a diploma in early childhood education. Further, the ECDE Teachers Schemes of Service, 2021 outlines the job description in each level, and establishes the standards for recruitment, retention, training, and advancement within the career.
c) Has the County Government provided sufficient learning materials to ensure provision of quality pre-primary education?	The Early Childhood Education Act, 2021 requires counties to ensure the provision of learning resources to facilitate Early Childhood Education. Further the Policy Guidelines, 2018 outlines that adequate learning materials are to be provided through capitation grants by the county governments
d) Has the County Government provided school meals to ensure retention of pre-primary school learners?	The National Pre-primary Education Policy Standard Guidelines, 2018, requires county governments to establish a sustainable feeding program and to provide capitation grants for children in public pre-primary schools for meals and nutrition.
e) To what extent has the County Government conducted monitoring and evaluation to ensure the provision of quality pre-primary education?	The Pre-primary Education Policy, 2017 requires the county governments to ensure regular monitoring and evaluation of pre-primary education. Further the Policy requires county governments to utilize the monitoring and evaluation reports to improve the quality of pre-primary education
f) The extent to which the County Government had put in place adequate mechanisms for maintaining appropriate and adequate data to facilitate tracking of SDG 4.2, on access to quality pre-primary education for all children.	Kenya, is a signatory to the SDGs, the indicators for achievement of Goal 4.2 are: 4.2.1 Proportion of children under 5 years of age who are developmentally on track in health, learning and psychosocial well-being, by sex; and 4.2.2 Participation rate in organized learning (one year before the official primary entry age), by sex. Countries are required to keep track and document progress of these indicators.
g) To what extent has the Ministry of Education conducted quality assurance to ensure quality of pre-primary education?	The Basic Education Act, 2013 mandates the Ministry of Education to carry out quality assurance in basic education. Further, the Pre-Primary Policy Guidelines, 2018, requires the Ministry of Education in collaboration with the county governments to regularly assess all pre-primary schools to enhance quality standards, document quality assurance reports and disseminate findings to the stakeholders.

Source: Audit Team Compilation of Relevant Pre-primary Acts, Policies and Guidelines

CHAPTER 3: DESCRIPTION OF THE AUDIT AREA

Legal and Policy Framework for Provision of Early Childhood Education

- 3.1 The provision of Early Childhood Development and Education (ECDE) is guided by several legal frameworks, policies, regulations, and guidelines, as highlighted in **Table 6**.

Table 6: Key Legal and Policy Frameworks Governing the Provision of Early Childhood Development and Education

Policy/Legal/Instrument	Description / Key Provisions
Constitution of Kenya, 2010	Article 53 emphasizes the rights of children to free and compulsory basic education. Article 189 explicitly assigns pre-primary education as a county function, clarifying the county's role in planning, implementing, and supervising ECDE.
The Basic Education Act, 2013	Provides the legal basis for the provision, management, and quality assurance of ECDE, including the roles of county governments, standards for schools, and the safeguarding of learners' welfare.
The Early Childhood Education Act, 2021	Provides the legal framework for the coordination, management, financing, and quality assurance of Early Childhood Education, including standards for schools, teachers, curriculum delivery, and learner welfare.
The National Pre-primary Education Policy, 2017	Provides a structured framework that combines constitutional rights, county responsibilities, and national standards to guide equitable, access, quality, and management of pre-primary education in Kenya.
The National Pre-primary Education Policy Standard Guidelines, 2018	Provides policy direction and standards for the provision, management, and delivery of quality pre-primary education, including infrastructure, staffing, curriculum delivery, and learner welfare.
SDG Target 4.2	Promotes access to quality pre-primary education by ensuring that all girls and boys have access to quality early childhood development, care, and pre-primary education, thereby preparing them for primary education.
The Kilifi County Integrated Development Plan (2023–2027)	Outlines strategic interventions, measures guiding the planning, management, and delivery of pre-primary education in the county.

Source: Audit Team Analysis of the Pre-Primary Education Legal Framework

- 3.2 The key stakeholders and their respective mandate or roles on provision of early childhood education is presented in **Table 7**.

Table 7: Key Stakeholders in Provision of Early Childhood Education

Stakeholder	Mandate / Roles
Ministry of Education	- Sets policy, standards, and norms for ECDE - Conducts quality assurance - Develops and approves curriculum - Registers public & private ECDE institutions - Provides capacity building and technical assistance to counties
National Early Childhood Education Committee (NECEC)	- Provides policy direction & stakeholder coordination - Mobilizes resources, monitors & evaluates programs - Promotes advocacy, investment, research and innovation
County Government of Kilifi	- Provides ECDE services (pre-primary & childcare) - Ensures free & compulsory pre-primary education - Provides infrastructure, learning materials, safe play equipment - Offers capitation grants & feeding programs - Oversees curriculum implementation, teacher recruitment & training - Maintains ECDE data in National Education Management Information System (NEMIS).
County Early Childhood Education Committee (CECEC)	- Oversees governance & implementation of ECDE policy - Ensures access, quality, equity, inclusion, relevance, and efficiency - Monitors ECDE programs & supports children with special needs - Promotes stakeholder involvement - Coordinates capacity building for ECDE personnel - Establishes Boards of Management & County Resource Centre - Collects reports from sub-counties & submits termly reports to NECEC
County Education Board (CEB)	- Oversees ECDE operations & management - Coordinates & monitors ECDE programs - Interprets national policies for County needs - Registers pre-primary schools & maintains NEMIS data - Monitors assessments in ECDE institutions
School Boards of Management (BoMs)	- Manage ECDE programs & strategic plans - Ensure infrastructure adequacy & adherence to standards - Mobilize local resources & manage funds
Parents Association	- Advocates for importance of ECDE - Ensures nutrition & health of children - Monitors school activities & supports child welfare
Kenya Institute of Curriculum Development	- Develops, reviews & approves ECDE curriculum & support materials
Teachers Service Commission (TSC)	- Registers trained ECDE teachers - Exercises disciplinary control over teachers - Provides code of conduct & ethics

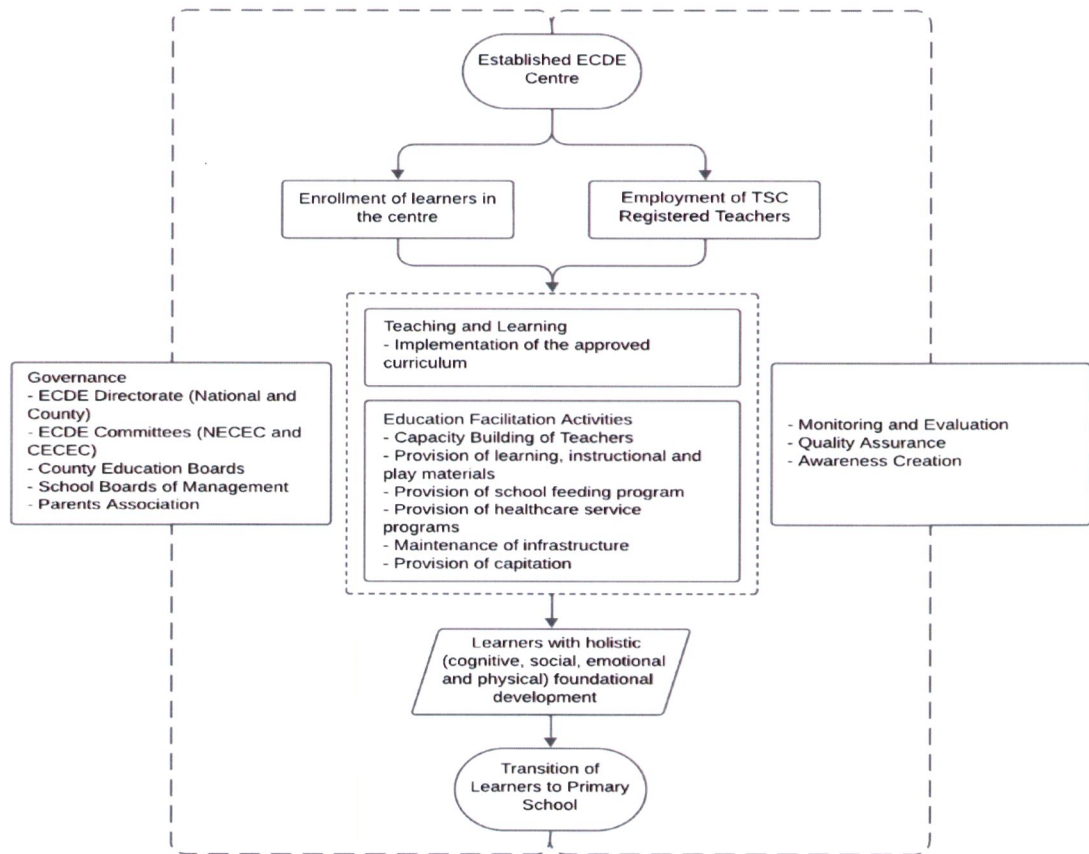
Source: Audit team review of the regulatory frameworks and guidelines on pre-primary education in Kenya

The Learning Process and Support Activities in Early Childhood Education

- 3.3 The learning process in early childhood education involves: establishment of Pre-primary schools (ECDE): employment of teachers registered; enrolment of learners in the ECDE centres; provision of teaching and learning activities; learners support initiatives, maintenance of infrastructure in the centres; awareness

creation for early childhood education; monitoring and evaluation; quality assurance, and transition of learners to primary school as presented in **Figure 1**.

Figure 1: The learning Process in Early Childhood Education



Source: Audit Team Conceptualization based on the Early Childhood Act, 2021

CHAPTER 4: AUDIT FINDINGS

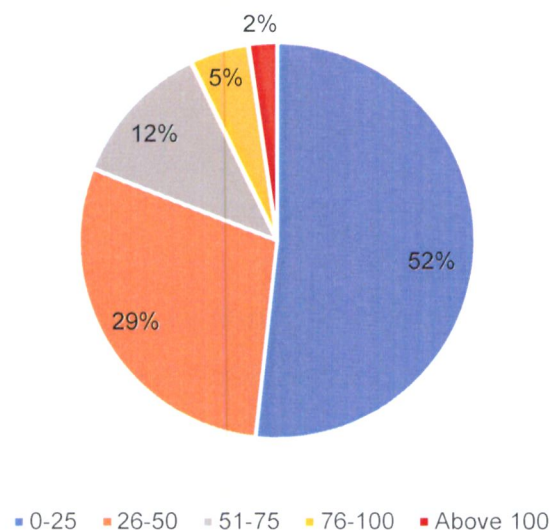
- 4.1 The County Government of Kilifi has made significant progress in the provision of pre-primary education. To enhance access to pre-primary education, the County had 812 public schools and a department dedicated to managing the provision of pre-primary education. A review of County records revealed that learner enrolment in public pre-primary schools stood at 47,679 in the Financial Year 2022/2023, 42,808 in the Financial Year 2023/2024, and 57,802 as at July 2025.
- 4.2 Despite the above achievements, the audit revealed that the provision of pre-primary education had several shortcomings that affected service delivery, as discussed below: -

Inadequate Infrastructure in Pre-primary Schools

i. Insufficient and Inappropriate Pre-primary School Classrooms

- 4.3 The National Pre-primary Education Policy Standard Guidelines, 2018 requires county governments to provide classrooms to accommodate a maximum of 25 children. Review of data on the number of classes and learners' enrolment from the County Department of Education revealed that, out of the 812 pre-primary schools, 420, representing 52%, met the recommended standard of twenty-five (25) learners in a classroom, while in 392 schools, representing 48% learners were above the recommended standard, as illustrated in **Figure 2**. Further, the audit established that forty-seven (47) pre-primary schools, representing 6%, lacked dedicated pre-primary classrooms, hence used the classrooms for the primary schools. This poses a risk of learning disruption for the pre-primary learners in cases where the primary or junior secondary learners need to use the classrooms for activities such as examinations or when more learners are enrolled at the primary level.

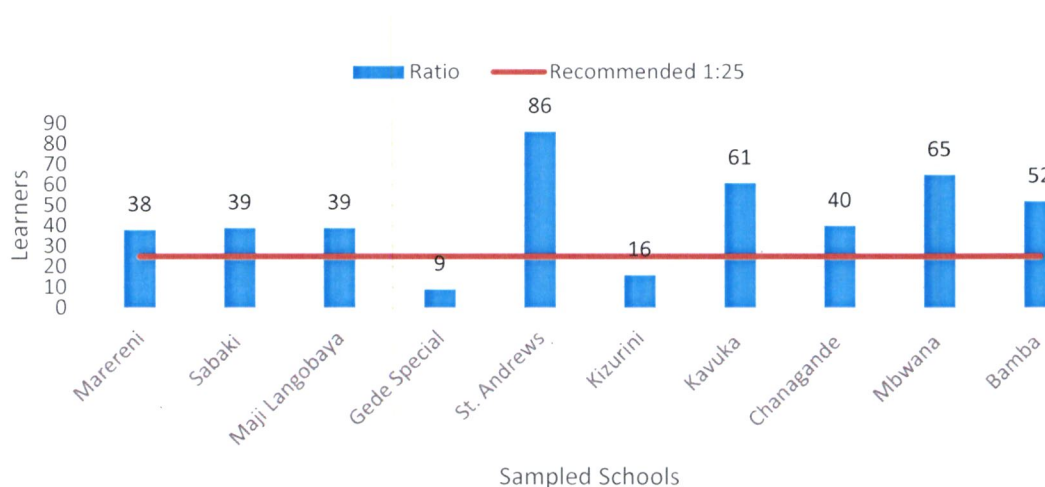
Figure 2: Categorization of Pre-Primary Schools According to Average Number of Learners per Classroom



Source: Analysis Pre-primary School Data in Kilifi County

- 4.4 Except in Kizurini and Gede Schools which cater for learners with special needs, the average number of learners per class in the sampled schools exceeded the recommended standard of 25 learners as illustrated in **Figure 3**.

Figure 3: Average Number of Learners per Class in the Sampled Schools



Source: Audit Team Analysis of Enrolment Data in Sampled Schools

- 4.5 An analysis of adequacy of classrooms in the ten (10) sampled pre-primary schools revealed that eight (8) schools had deficits of between one (1) and five (5) classrooms, as presented in **Table 8**.

Table 8: Learner Enrolment against available Classrooms in Sampled Schools

Pre-Primary School	Total Enrollment	Expected No. of Classroom (Max 25 Learners)	Total Actual Classrooms	Deficit
Marereni	193	8	5	3
Sabaki	78	3	2	1
Maji Langobaya	197	8	5	3
St. Andrews	173	7	2	5
Kavuka	184	7	3	4
Chanagande	163	7	4	3
Mbwana Comprehensive	130	5	2	3
Bamba	157	6	3	3

Source: Audit Team Analysis Enrolment Data in Sampled Schools

- 4.6 In addition, physical verification revealed that five (5) out the eight (8) sampled regular schools did not have access ramps, rails or lower door handles for easy accessibility by learners with special needs.
- 4.7 The insufficient number of classrooms led to overcrowding, which limits the space for implementation of learning corners, increases health and safety risks such as higher exposure to communicable diseases, reduces learner concentration, and limits opportunities for participatory learning, thereby compromising the quality of learning.
- 4.8 The audit further revealed varying conditions of classrooms in the sampled schools. Out of the ten (10) sampled schools, three (3) schools had well-maintained walls and floors, while seven⁴ (7) had poor structural conditions, including damaged floors, leaking roofs, unpainted, and dilapidated walls. Five (5) out of the ten (10) sampled schools were not painted in primary colours (red, yellow and blue) which is a requirement to create a stimulating and attractive learning environment. **Picture 1** illustrates the dilapidated condition of classrooms in the sampled schools.

⁴ Kavuka, Chanagande, Bamba, Sabaki, and St. Andrews Pre-primary Schools

Picture 1: State of the Classrooms in Bamba and Chanagande Pre-primary Schools



Picture 1 and Picture 2 : Showing dilapidated floors and classroom without window panes and doors at Bamba Pre-primary School, **Picture 3** Showing dilapidated walls and roof at Chanagande Pre-Primary School

Source: Pictures Taken by the Audit Team in July 2025

- 4.9 Existence of poorly maintained classrooms was attributed to the fact that the County Government of Kilifi lacked dedicated budget for the repair and maintenance of the classrooms. The dilapidated state of classrooms, such as damaged floors, posed health and safety risks to the learners, increasing the likelihood of trips and falls, which can result in injuries. The condition also affected the cleanliness of the classrooms, thereby posing more health risks.

ii. Lack of Dedicated and Appropriate Latrines for Learners

- 4.10 The National Pre-primary Education Policy Standard Guidelines, 2018 requires county governments to provide adequate toilets and pit latrines for boys and girls, in the ratio of girls, 1:10, and boys 1:30, together with a urinal. The aperture for the learner's toilets/latrines should be properly positioned and not more than 20x15cm, to prevent children from falling in the toilet.
- 4.11 Physical verification by the audit team revealed that nine (9) of the ten (10) sampled pre-primary schools in the County lacked dedicated latrines for the pre-primary school learners. Instead, the pre-primary learners shared latrines with the primary learners, which led to overcrowding. Further, the latrines were not age-appropriate for the young learners. In addition, four (4) of the sampled schools lacked handwashing stations, which compromised the hygiene and health of the learners. In eight (8) of the schools, the latrines were not adapted for the ease of accessibility of special needs learners.
- 4.12 Interviews with teachers revealed that the limited number of latrines resulted in long queues, which led to wastage of time meant for learning activities, and compromised hygiene due to the high number of users. Sharing latrines designed for older pupils exposed the young learners to intimidation, risk of falling, as well as anxiety and stress. According to the teachers, the young learners avoid using the latrines and therefore, experience discomfort. This sometimes leads to learners soiling themselves, which can contribute to psychological risks, including low self-esteem and social isolation.

iii. Inadequate Provision of Fixed Outdoor Play Equipment

- 4.13 Play is crucial for a child's growth and development, as it helps to build cognitive, social, emotional and physical skills. The National Pre-primary Education Policy Standard Guidelines requires Pre-primary schools to have adequate play equipment that are age-appropriate, securely fixed, regularly maintained, and placed on soft landing surfaces to prevent injuries.
- 4.14 Interviews with staff in charge of Early Childhood Education revealed that only 144, representing 17% of the 812 schools in the County, had fixed outdoor play

equipment. Further, physical verification in ten (10) sampled pre-primary schools revealed that only one (1) school had fix outdoor play equipment that was in good condition and suitable for pre-primary learners. The audit further revealed that only three (3) schools out of ten (10) sampled had playgrounds for pre-primary learners. In addition, one (1) school did not have a playground, while the remaining six (6) schools shared playgrounds with the primary section, and therefore, the pupils had to share the playground in turns during play breaks.

- 4.15 Lack of fixed outdoor play equipment could limit the development of psychomotor skills such as strength, speed, flexibility, precision, agility, and endurance. Further, sharing of playgrounds with primary school pupils, led to intimidation of the pre-primary school learners by older learners, exposing them to potential safety risks and hindering the creation of conducive learning environment suited to their developmental needs.

iv. Age-Inappropriate Furniture for Pre-primary School Learners

- 4.16 The Pre-primary Policy Guidelines, 2018 requires county governments to provide age-appropriate furniture, painted in primary colours. Review of the County's planning, budgeting, and expenditure records for the period under audit revealed that, the County supplied furniture to 147 schools in the Financial Year 2023/2024, representing 18% of the 812 pre-primary schools. Data on the status of furniture in the entire county was not available for audit verification. However, physical verification in the ten (10) sampled schools revealed that, not all the learners received the furniture. The schools supplemented the insufficiency by using desks and benches that were not age-appropriate.
- 4.17 Further, special needs learners, particularly those with Cerebral Palsy, enrolled in Stage-Based Curriculum, in both Gede and Kizurini Special schools, had outgrown the chairs and tables initially provided. As a result, some learners were compelled to use their wheelchairs as seats or sit on the floor.
- 4.18 Use of age-inappropriate furniture affects the learner's comfort, as learners are compelled to squeeze onto the few desks, tables, and benches, which limits the space for reading, writing, and placing learning materials. Consequently, some

learners wrote while standing, reducing their comfort and ability to concentrate during lessons.

- 4.19 Further, analysis of budget and expenditure schedules for financial years 2022/2023 to 2024/2025 indicated that while the County budgeted for pre-primary infrastructure development, absorption of the funds was low. The total budgeted amounts for the financial years 2022/2023, 2023/2024 and 2024/2025 was Kshs.285.3 million, Kshs.279 million, and Kshs.296.6 million, respectively. However only 29%, 18%, and 5% of the respective allocations were utilized, as summarized in **Table 9**.

Table 9. Absorption Rate of Budget for Pre-Primary School Infrastructure

Financial Year	Plan in the Annual Development Plan Kshs.Million	Approved budgeted Kshs.Million	Expenditure Kshs.Million	Absorption Rate in % Kshs.Million
2022/2023	166	285	83.17	29%
2023/2024	257	279	49.28	18%
2024/2025	76	297	13.56	5%

Source: Analysis of County Education Budget

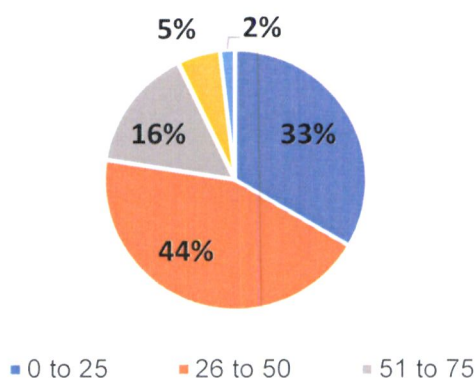
- 4.20 The audit established inadequacies in planning and budgeting that had a significant effect on sufficiency of school infrastructure as detailed below: -
- 4.21 The County Government did not conduct regular and comprehensive needs assessment to obtain data that would facilitate development of a long-term plan for infrastructure development to ensure prioritisation of schools that had the greatest infrastructure needs. Further, identification of school infrastructure projects is mainly conducted at the ward level, through public participation forums. However, there was inadequate prioritization for school infrastructural development at the community level. In addition, the County Government did not include repair and maintenance in the budgets for the three (3) financial years under audit.

Provision of Pre-primary Teachers

i. Insufficient Number of Teachers

- 4.22 Section 3.3 of the National Pre-primary Education Policy Guidelines, 2018 indicates that the teacher-to-learner ratio should be 1:25 in a regular pre-primary class. For learners with special needs, recommended ratios are; 1:1 for the deaf blind, cerebral palsy, and severe/multiple impaired learners; 1:5 for learners with autism; 1:10 for mild mentally impaired, gifted and talented learners; 1:12 for the hearing impaired; and a ratio of 1:15 for physically or visually impaired disabilities.
- 4.23 Analysis of enrolment and staffing data in the County revealed that only 33% of the schools had the required number of teachers. Further, 44% of the schools had one (1) teacher attending to 26 to 50 learners, while 16% of the schools had one (1) teacher attending to 51 to 75 learners, thereby exceeding the recommended ratio of 1:25 learners as indicated in **Figure 4**.

Figure 4: Teacher Learner Ratio Across Pre-primary Schools

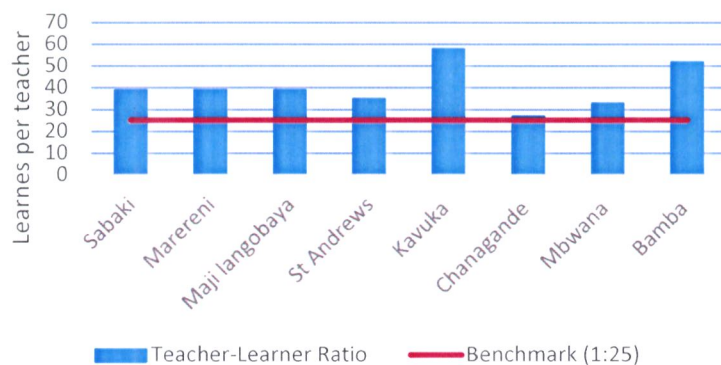


Source: Audit Team Analysis of Pre-primary Schools Data

- 4.24 Analysis of the teacher to learner ratio in eight (8)⁵ of the ten (10) sampled schools revealed that all the eight (8) schools exceeded the recommended ratio of 1:25. **Figure 5** displays the teacher to learner ratios across the eight (8) schools.

⁵ Gede and Kizurini are schools specifically for learners with special needs, therefore, different teacher learner ratios apply, the finding is discussed under Figure 6, on special schools

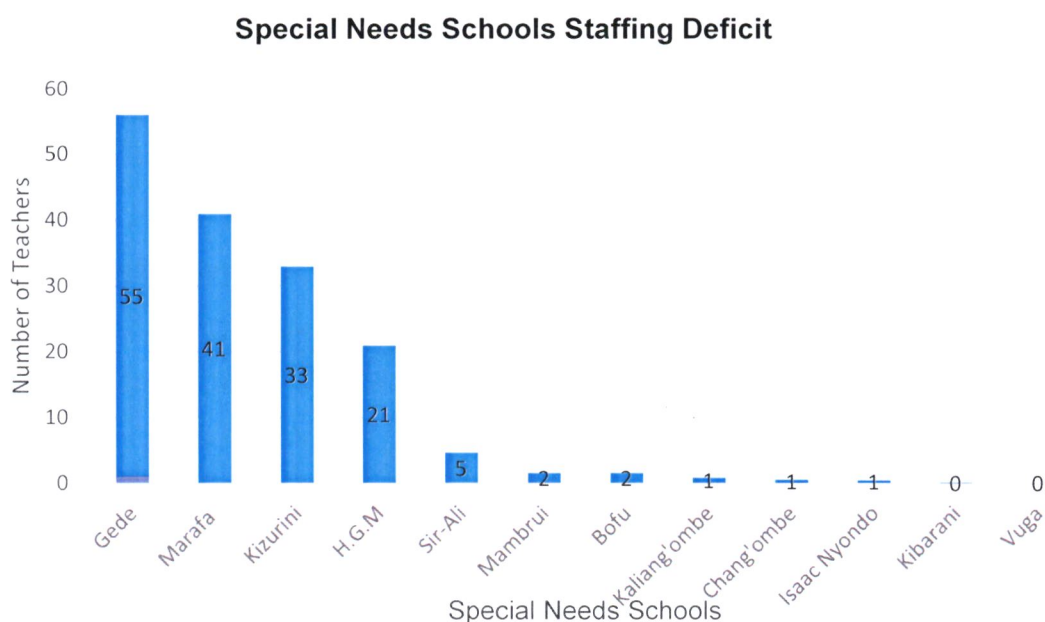
Figure 5: Kilifi County Teacher-Learner Ratio in Sampled Schools



Source: Audit team analysis of enrolment data against teacher staffing data

4.25 An analysis of staffing data in special needs schools within Kilifi County revealed deviations from the recommended teacher-to-learner ratios. For instance, Kizurini Special School had a deficit of thirty-four (34) teachers, HGM Special School had a deficit of twenty-one (21), and Gede Special School had a deficit of fifty-five (55) teachers, as illustrated in **Figure 6**.

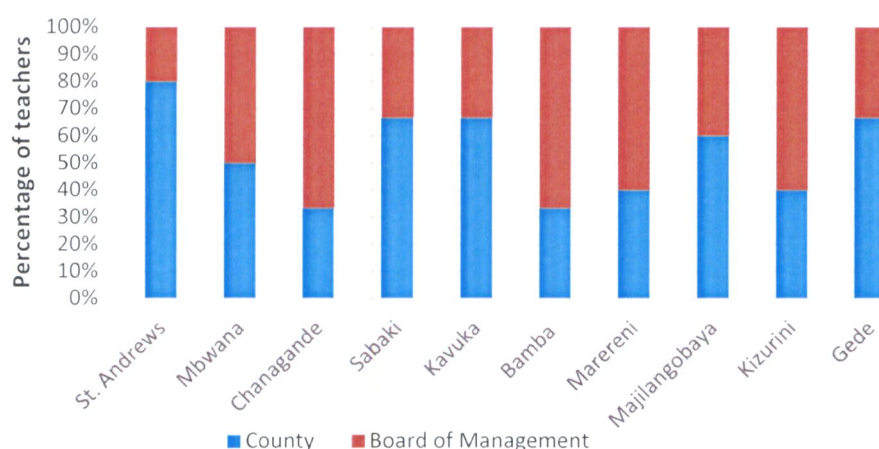
Figure 6: Special Needs Schools Teachers' Staffing Deficit



Source: Audit Team Analysis of Staffing Data for Special Schools in Kilifi County

4.26 To bridge the gaps, the school's Board of Management (BoM) employed 519 teachers, who accounted for approximately 29% of the pre-primary teachers in the County. Analysis of teachers staffing data in the ten (10) sampled schools revealed that all the schools had employed teachers through the BoM as depicted in **Figure 7**.

Figure 7: County versus Board of Management Teachers



Source: Audit Team Analysis of Teaching Staff Records in Sampled Schools

- 4.27 Reliance on BoM teachers shifted the financial burden to parents, who paid approximately Kshs.3,000 to Kshs.4,500 per year to facilitate BoM teachers' remuneration among other expenses. The payment of fees is likely to increase inequalities in access to pre-primary education, as some parents were unable to pay.
- 4.28 The audit revealed that there was no formal needs assessment done to identify staffing gaps. A review of the Annual Development Plans (ADP) for the period under review revealed that teacher recruitment was factored in the ADPs for the financial years 2023/2024 and 2024/2025, with targets outlined. However, there was no budget allocation for the planned recruitments in the two (2) years.
- 4.29 The shortage of teachers in the pre-primary centres could negatively affect the quality of teaching, individualized learner attention, and overall learning outcomes. The teachers interviewed stated that they often extended lessons and worked extra hours to cover the curriculum, which led to burnout and fatigue. This

increased health risks, which could create more gaps due to frequent absenteeism when the teachers have to regularly seek medical intervention.

ii. Teachers not Registered with the Teachers Service Commission

4.30 Section 3.5 of the National Pre-primary Education Policy Standard Guidelines, 2018, mandates the County Government to recruit and employ pre-primary school teachers who are registered by the Teachers Service Commission (TSC).

4.31 Review of teacher staffing data as at 30 June, 2025 revealed that 664, representing 52% of the 1,284 teachers employed by the County had not registered with TSC. Further, eighty-three (83), representing 16% out of the 519 teachers employed by BoMs had not registered as well. There was no proper planning and coordination to confirm the registration status when recruiting teachers. The employment of unqualified teachers could limit the effectiveness of curriculum delivery, which comprises the quality of teaching and learning and negatively impacts the learner's future outcomes.

iii. Inadequate Implementation of the Pre-primary Teachers' Scheme of Service

4.32 The Early Childhood Development and Education (ECDE) Teachers Schemes of Service, 2021, requires county governments to provide a well-defined career structure that would attract, motivate, and retain suitably qualified and competent pre-primary school teachers. The scheme outlines the job description in each level, and establishes the standards for recruitment, retention, training, and advancement within the career structure. Interviews with the staff in charge of Early Childhood Education revealed that the County Government had designated three levels for teachers employed by the County: certificate holders for assistant teachers, Job Group F-L, diploma holders for ECDE teachers Job Group H-N, and degree holders for ECDE teachers Job Group K-R.

4.33 However, staffing data revealed that the County Government had designated 663 teachers with ECDE Certificates as Clerical Officers under Job Group F, instead of being designated as Assistant ECDE teachers. Twenty-eight (28) ECDE Teacher I designated as Job Group J instead of Job Group K, 586 ECDE Teacher

II designated as Job Group H instead of Job Group J, Graduate ECDE Teachers designated as Senior ECDE Teachers (Diploma), and 5 Graduate ECDE Teacher II under Job Group K instead of Job Group L. These designations are not aligned with the grading structure for ECDE Teachers' Scheme of Service and presents unfair grading of teachers. This negatively impacts teachers' welfare and is likely to lower their morale, posing a risk to the effective delivery of the curriculum.

- 4.34 Interviews with the staff in charge of Early Childhood Education revealed that the last recruitment of pre-primary teachers was conducted in the year 2021. The audit established that no promotions had been undertaken since then. In addition, interviews with teachers in-charge revealed that they earned the same salaries as other pre-primary teachers, despite having additional administrative responsibilities and were still required to teach alongside the administrative duties.
- 4.35 A review of County work plans and budget documents for the financial years under review revealed that there were no plans or budgetary provisions for fully implementing the ECDE Teachers' Scheme of Service. The County Government did not prioritize the full implementation of the ECDE Teachers' Scheme of Service.

iv. Inadequate Teacher Retooling and Support for Training Delivery

- 4.36 Section 1.2 (b) of the ECDE Teachers' Scheme of Service, 2021, provides that in administering the Scheme of Service, the Chief Officer will ensure that appropriate training opportunities and facilities are provided. This is to assist serving ECDE teachers acquire the necessary additional qualifications or specialization required for both efficient performance of their duties and career advancement.
- 4.37 Interviews with the Sub-county Coordinators revealed that some teachers had been retooled on Competency Based Education (CBE). Further, teachers in five (5) of the ten (10) sampled schools expressed training gaps in effective implementation of CBE, while in eight (8) of the schools, teachers indicated that they lacked the necessary training to effectively handle learners with special needs. Further, the teachers that had been trained on CBE indicated that they also lacked essential resources such as training materials and laptops needed to cascade information to other teachers.

- 4.38 Review of ADPs and budgets for Financial Years 2022/2023 and 2023/2024 revealed that the County Government did not adequately prioritize retooling of pre-primary school teachers. There was no budget provision for teacher training and retooling in the financial years 2022/2023 and 2023/2024. In the ADP for the Financial Year 2024/2025, the County targeted to train 800 pre-primary teachers and coordinators at an estimated cost of Kshs.5 million, but the budget approved was Kshs.315,000. According to the expenditure reports, this amount had not been spent as at the time of audit.
- 4.39 Lack of adequate retooling and professional development limits teachers' ability to effectively implement the curriculum and apply the standard teaching and learning approaches. This leads to inconsistencies in instructional quality across the pre-primary centres and potential learning gaps among pupils. It also affects the motivation and professional growth of teachers.

Insufficient Provision of Teaching and Learning Materials

- 4.40 The Early Childhood Education Act, 2021 states that the County shall, in promoting the right to early childhood education, ensure the provision of learning resources to facilitate the provision of early childhood education. Section 4.3.2 (b) of the National Pre-primary Education Policy Standard Guidelines, 2018 obligates county governments to provide adequate instructional and safe play materials. Further, Section 6.2 (a) outlines that the instructional materials are to be provided through capitation grants by the County Government.
- 4.41 The audit noted that the County Integrated Development Plan, 2023-2027 and the ADPs for the financial years 2022/2023 to 2024/2025 had factored the provision of teaching and learning materials. However, budgetary allocation was only provided in the Financial Year 2023/2024, where Kshs.11,020,950 was allocated. Analysis of distribution of learning materials purchased, revealed that only 406, schools, representing 50% of 812 schools in the County received the materials. Review of the learning materials distribution schedules and interviews with pre-primary teachers in all the ten (10) sampled schools revealed insufficient learning materials supplied to schools. Some schools recorded text book-to-learner ratios as high as

1:99, with deficits in supplies of exercise books ranging from 20 to 137, as summarised in **Table 10**.

Table 10: Insufficient Supplies of Books to Learners in Sampled Schools

No.	School	No. of Learners	Text Books Supplied	Text Book to Learner Ratio	Exercise Books Supplied	Deficit in Supplied Exercise Books
1.	Marereni	193	2	1:97	56	137
2.	Sabaki	78	2	1:39	26	52
3.	Maji Langobaya	197	2	1:99	68	129
4.	St. Andrews	173	2	1:87	64	109
5.	Kavuka Primary	151	2	1:76	32	118
6.	Chanagande	163	2	1:82	32	131
7.	Mbwana	130	2	1:65	32	98
8.	Bamba	157	2	1:79	40	117
9.	Gede Special	32	*	*	12	20
10.	Kizurini Special	90	*	*	20	70

*The special schools, Gede and Kizurini were not supplied with textbooks but received exercise books

Source: Audit Team Analysis of Learning Materials Distribution Schedule

- 4.42 The audit established that the supply of materials was often not aligned with the specific requirements of special needs education. For instance, exercise books and other learning tools provided were of standard design and size, which are unsuitable for learners who require modified materials such as books with larger squares and lines.
- 4.43 Insufficient provision of essential teaching and learning materials resulted from the County Government's failure to finalise the capitation guidelines and to prioritize learning materials in its planning and resource allocation for all learners. Provision of learning materials was therefore, not aligned with school enrolment data.

Inadequate Provision of School Meals

- 4.44 Section 4.3.2 (e) of the National Pre-primary Education Policy Standard Guidelines, 2018 stipulates that county governments shall provide a sustainable feeding programme in pre-primary schools. Further, Appendix XII of the Policy Standard Guidelines, 2018 on micronutrients and energy requirements for school

meals indicates that for pre-school learners who stay in school for half day, counties are required to provide lunch and mid-morning snack.

- 4.45 The audit established that the County Government consistently prioritized the provision of porridge for pre-primary learners in its ADPs for the Financial Years 2022/2023, 2023/2024, and 2024/2025, with planned allocations of Kshs.50 million, Kshs.100 million, and Kshs.100 million, respectively. However, the County did not plan or budgets for provision of lunch, a main meal for the pre-primary school learners.
- 4.46 Interviews with the staff in charge of Early Childhood Education and Centre in all the sampled schools revealed that in the period under review, the County Government consistently provided porridge flour for preparation of the ten o'clock porridge for learners. However, lunch was not provided, despite the learners staying in school in the afternoon, as noted in the sampled schools. The audit also revealed that essential complementary items for preparation of the porridge, such as sugar, firewood, utensils, water, and payment of the cook, were not provided. Schools therefore, relied on financial support from parents and the BoM for payment of these items.
- 4.47 Inadequate provision of school meals is attributed to inadequate planning and budgeting for the school feeding program. Further, the County did not budget for essential items needed to prepare porridge, nor provide capitation grants for their purchase, due to the absence of capitation guidelines to operationalize such funding.
- 4.48 Interviews with teachers across sampled schools revealed that the school porridge has contributed to increased enrolment and retention, however absence of lunch affected learners' concentration, which could negatively affect their learning outcomes.

Monitoring and Evaluation of Pre-primary Education

i. Inadequate Monitoring and Evaluation of Pre-primary Education

- 4.49 The National Pre-Primary Education Policy, 2017 requires county governments to ensure regular monitoring and evaluation of pre-primary education and to utilize the monitoring and evaluation reports to improve the quality of pre-primary education. Interviews with the staff in charge ECDE revealed that, monitoring and evaluation activities are conducted on a termly basis by seven (7) sub-county programme officers across the seven (7) sub-counties, supported by thirty-five (35) ward supervisors, covering all the pre-primary schools in the county.
- 4.50 Interviews with five (5) sub-county program officers in the five (5) sampled sub-counties revealed that they were not able to monitor all pre-primary schools' activities on a termly basis. Each sub-county program officer was able to assess about 21% to 28% of the 734 schools in the five sub-counties per term.
- 4.51 Further, there was inaction or slow implementation of recommendations arising from monitoring and evaluation activities. For example, recommendations to the County Government on matters that would enhance the quality and access to pre-primary education such as to increase the number of teachers, enhance teaching and learning materials, and improve infrastructure within pre-primary schools were not promptly or fully implemented.
- 4.52 Review of the ADPs and corresponding budgets for the three financial years under review revealed that there was no performance target nor provision in the budget for conducting monitoring and evaluation of pre-primary schools. This was an indication that monitoring and evaluation was not prioritized. The audit also established that the County had not developed a monitoring and evaluation framework that would not only guide monitoring activities, but also support lobbying for funds for monitoring and evaluation.
- 4.53 Inadequate monitoring and evaluation pose a risk of delayed decision making and lack of mitigation measures to address identified performance gaps. This could

lead to further deterioration and compromise the quality of early childhood education.

Limited Quality Assurance in Pre-primary Education

- 4.54 The National Pre-primary Education Policy Standard Guidelines, 2017 requires the Ministry of Education to collaborate with County Governments to; assess all pre-primary schools on a regular basis to enhance a culture of quality; document quality assurance reports and disseminate the findings to stakeholders; and carry out follow-up actions on the quality assessment reports.
- 4.55 The audit revealed that the Ministry does not consistently conduct quality assurance assessments in pre-primary schools. Review of quality assurance records and interviews with the Sub-county Directors of Education and Quality Assurance and Standards Officers revealed that out of 639⁶ pre-primary schools in the sampled sub-counties, only forty-five (45) schools were assessed annually, representing 7% coverage. In one (1)⁷ of the four (4) sub-counties, no quality assurance assessments had been conducted for the period under audit.
- 4.56 Quality assurance workplans did not indicate targets for pre-primary schools but had targets for primary, junior secondary and secondary schools. The sub-county directors and quality assurance and standards officers explained that assessments for pre-primary schools were combined with those of the primary schools. Quality assurance was therefore, not conducted for standalone ECDE centres. Further, review of quality assurance reports indicated that issues affecting learners with special needs were not reported.
- 4.57 Although the sub-county directors and quality assurance officers from the Ministry indicated that stakeholder meetings were held with parents, the County Government representatives, and heads of institutions to brief them on the findings, no evidence was provided to prove this. The sub-county program officers indicated that they had not been invited for any stakeholder meetings. It was also

⁶ The administrative boundaries for the Ministry differed from that of the County Government, therefore, the number of schools under the Ministry's supervision in the sub-counties were not the same.

⁷ Malindi Sub-county

established that the quality assurance reports by the Ministry officials were not formally shared with the County Government.

- 4.58 The audit revealed that the County Government of Kilifi had not established a quality assurance committee which, in consultation with the Ministry, was expected to ensure quality standards for pre-primary education are adhered to. This was attributed to insufficient number of quality assurance officers to support the function. The County had a total of nine (9) Quality Assurance Officers who were supposed to conduct quality assurance in all the 1,550 pre- primary schools, 757 primary schools and 178 secondary schools within the County. These few officers had also been assigned other competing activities, including assessments for registration, investigative matters, and supervision of examinations.
- 4.59 It was evident that the Ministry of Education had not prioritized quality assurance for pre-primary education. Additionally, there was inadequate coordination and collaboration between the County Government and the Ministry of Education. Further, there was limited logistical support, since the available three (3) vehicles were to be shared among all the seven (7) sub-counties in the County. Limited quality assurance, results in missed opportunities for early interventions and continuous improvements, potentially compromising the quality of early childhood education.

Sustainable Development Goals

Inadequate Mechanisms for Collecting, Documenting and Consolidating Data for Tracking the Progress of Sustainable Development Goal 4.2

- 4.60 Provision of early childhood development and education is directly linked to Sustainable Development Goal (SDG) 4 on quality education. Specifically, Goal 4.2 envisages that by 2030, all girls and boys have access to quality early childhood development, and pre-primary education so that they are ready for primary education. Indicator 4.2.1 focuses on proportion of children under 5 years of age who are developmentally on track in health, learning and psychosocial well-being, while indicator 4.2.2 focuses on participation rate in organized learning (one year before the official primary entry age).

- 4.61 The Pre-primary Education Policy, Guidelines, 2018 requires county governments to ensure approved national competence-based assessment tools are adequate and effectively utilized in all pre-primary schools.
- 4.62 The Ministry of Education introduced the Kenya School Readiness Assessment Tool (KSRAT) as a standard tool to support effective monitoring of learners' progress in pre-primary education. Interviews with the staff in charge of Early Childhood Education and the sub-county program officers and review of school records in the sampled schools revealed that schools did not have the Tool, as it had not been procured by the County Government. Instead, teachers prepared end-of-term assessment reports to monitor performance and facilitate learners' transition to the next level.
- 4.63 The audit established that all the ten (10) sampled schools maintained incomplete health records, with some learner details such as date of birth, evidence of regular checks and recordings of weight and height missing from the registers. Further, there was no structured way of formally assessing and documenting the psychosocial well-being of the learners.
- 4.64 To assess SDG indicator 4.2.2, data of all learners enrolled in pre-primary schools and those of school going age in the County is required. The audit established that the County Government kept records on learners enrolled in public and private schools. However, the data on private schools was not accurate, due to challenges in data collection. Further, the County did not have data on the estimated proportion of school going age children in the County. This data is important for follow up on those not attending school, tracking of SDG indicator 4.2.2 and for policy intervention.
- 4.65 Failure to collect, document and consolidate data is attributed to limited awareness on the need for such data and lack of an integrated real time data management system.

Other Findings

i. Low Absorption of Funds

- 4.66 Analysis of Kilifi County's Education Department Budget for the Financial Years 2022/2023 to 2024/2025 revealed low absorption of funds allocated to ECDE. For instance, in the Financial Year 2022/2023, the Department spent Kshs.133.17 million out of the total approved budget of Kshs.386 million, representing an absorption of approximately 34%. Analysis of the ECDE budget and expenditure over the three (3) financial years under review is summarized in **Table 11**.

Table 11. Absorption Rates of Funds Allocated to County Education Department

Financial Year	Total Education Budget Kshs.	Allocation to ECDE (Kshs.)	ECDE Expenditure Kshs.	Percentage Absorption of ECDE Funds
2022/2023	838,801,200	386,368,601	133,165,963	34%
2023/2024	996,583,084	398,577,812	242,184,062	61%
2024/2025	2,082,382,588	611,948,595	63,135,768	10%

Source: County Education Budget

ii. Allocation of County Education Budget to Non-Core Functions

- 4.67 The Fourth Schedule, Part 2(9) of the Constitution of Kenya, 2010, assigns Pre-primary education, village polytechnics, homecraft centres, and childcare facilities as functions of county governments. The audit revealed that while a substantial portion of the education budget was allocated to pre-primary education, which is a core function of the county governments, the County continued to allocate significant amounts of the total education budget to bursaries, which is not one of its core functions. Allocation of bursaries for students in high school and tertiary institutions was approximately 42% in the financial year 2022/2023, 52% and 24% in the financial years 2023/2024 and 2024/2025, respectively, as presented in **Table 12**.

Table 12: Comparison of Allocation to Bursaries Against Pre-Primary Education

	Total Education Budget	Pre-Primary Education		Bursaries	
Financial Year	Approved Budget Kshs. Million	Approved Budget Kshs. Million	% of Total Education Budget	Approved Budget Kshs. Million	% of Total Education Budget
2022/2023	839	386	46%	350	42%
2023/2024	997	399	40%	522	52%
2024/2025	2,082	612	29%	500	24%
Totals	3,918	1,397		1,372	

Source: Audit Team Analysis of Kilifi County Budget Schedules

- 4.68 Low absorption of funds delayed implementation of projects and programs, thereby denying learners access to quality pre-primary education. Allocation of funds to non-core County functions such as bursaries results in non-prioritization of its core mandate. For instance, forty-seven (47) pre-primary schools lacked dedicated classrooms, while 368 had classrooms deficit. The funds allocated to bursaries, amounting to Kshs.1.372 billion could have constructed, two (2) classrooms in each of the forty-seven (47) schools, and one (1) classroom each in 368 schools, at an estimated cost of Kshs.1.5 million⁸ per classroom. Further, the funds could have been used to construct 452 new toilet blocks, at approximately Kshs.1.5 million⁹ each for the schools, as majority lacked dedicated toilets.

⁸ Kshs.1,500,000 is the average cost for a modern classroom

⁹ Kshs.1,500,000 is the average cost for a modern toilet block

CHAPTER 5: CONCLUSION

- 5.1 The County Government of Kilifi has not provided sufficient or appropriate infrastructure for pre-primary education. Many schools lack adequate classrooms, latrines, and play equipment, while existing facilities are poorly maintained and not disability-friendly. Further, Early Childhood Childhood Development and Education projects have not been prioritised in the development plans or budgets.
- 5.2 The County Government has not ensured provision of sufficient teaching staff for delivery of quality pre-primary education. Sixty seven percent (67%) of the schools had one (1) teacher attending to more than the recommended twenty-five (25) learners. The situation was worse in the schools catering for learners with special needs.
- 5.3 The County Government has not provided sufficient essential learning materials to ensure provision of quality pre-primary education. About half of the public pre-primary schools in the County did not receive supplies during the period under review. The County has not finalised the capitation guidelines that would facilitate ringfencing of funds for learning materials.
- 5.4 The County Government has not comprehensively provided school meals to ensure retention of learners and effective learning in pre-primary schools. Though the County has consistently prioritised provision of porridge, the learners were not provided lunch.
- 5.5 The County Government did not conduct adequate monitoring and evaluation to ensure provision of quality pre-primary education. About 70% of the schools in the County are not monitored on termly basis. The Annual Development Plans and corresponding budgets did not provide for monitoring and evaluation of pre-primary schools' activities.
- 5.6 The Ministry of Education and the County Government of Kilifi have not consistently carried out quality assurance assessments in pre-primary schools. There was inadequate co-ordination between the Ministry and the County; the Ministry did not formally share assessment results with the County Government

for action. Further, the Ministry has not prioritised quality assurance for Early Childhood Development and Education.

- 5.7 Kilifi County lacks a structured mechanism for collecting, documenting and consolidating data necessary for tracking progress towards realization of the SDG 4.2. indicators. Consequently, the County lacks data to confirm that all girls and boys in the County have access to quality early childhood development, care and pre-primary education in readiness for primary education. The County cannot also confirm that all children under 5 years of age are developmentally on track in health, learning and psychosocial well-being. Further, the County has not been using the Kenya School Readiness Assessment Tool which is expected to support effective monitoring of learners' progress in pre-primary education.
- 5.8 Kilifi County experienced low absorption of education funds and allocated significant resources to bursaries, which is a non-core function, undermining provision of pre-primary education services.

CHAPTER 6: RECOMMENDATIONS

- 6.1 In view of the findings and conclusion of the audit, the following recommendations are proposed for implementation by the State Department for Basic Education and key stakeholders, in the provision of education to pre-primary learners: -

Pre-Primary Infrastructure

- 6.2 To ensure proper planning and prioritisation of infrastructure, the County Government should conduct a comprehensive needs assessment and develop a long-term plan for infrastructure development. This will ensure availability of data to enable phased provision of infrastructure, starting with schools in greatest need. It will also ensure equity in provision of infrastructure to schools.
- 6.3 The County Government should sensitise the community on the importance of prioritising the needs of pre-primary school infrastructure during public participation. This will ensure increased construction of classrooms and latrines in the most needy schools and equity in provision of infrastructure.
- 6.4 To ensure sufficient pre-primary classrooms for the enrolled learners, the County should construct new and repair existing classrooms. These classrooms should be safe, well-ventilated, and conducive for age-appropriate and inclusive learning, addressing overcrowding and poor structural conditions.
- 6.5 To safeguard the young learners' safety, health, dignity and to ensure proper hygiene, the County Government should construct and maintain sufficient, age-appropriate latrines including accessibility features and access to hand washing stations.
- 6.6 To enhance play-based learning, the County Government should provide sufficient outdoor play equipment, designated play spaces, and age-appropriate classroom furniture to all pre-primary schools. The County should ensure these play areas are safe, child-friendly, and accessible to all learners, including those with special needs.

- 6.7 To facilitate availability of accurate and reliability data for planning and decision making, the County Government should develop and implement an electronic data management system for collecting and collating real-time data on provision of pre-primary education.

Teacher Recruitment and Retooling

- 6.8 To ensure effective delivery of the Competency Based Education, the County Government should ensure recruitment of adequate pre-primary teachers. The County should also ensure that these teachers are properly placed for remuneration.
- 6.9 To enhance the quality of Competency Based Education curriculum implementation, the County Government should prioritise continuous retooling and professional development of teachers. The training should include management of learners with special needs.

Learning Materials

- 6.10 To ensure proper planning and consistent provision of adequate learning materials the County Government should align plans with actual school enrolment data. The County should always consider the specific needs for the schools catering for learners with special needs.
- 6.11 To ringfence funds for provision of learning materials, the County Government of Kilifi should fast-track the finalisation and approval of the capitation guidelines for improved availability of learning materials for all learners.

School Meals

- 6.12 To improve enrolment, enhance growth and development and support learner concentration for effective learning, the County Government should enhance the school feeding program to cater for lunch.
- 6.13 To facilitate sustainable financing of the school meals, the County Government should seek partnerships with key stakeholders, to ensure consistent provision of school meals for learners.

Monitoring, Evaluation, and Quality Assurance

- 6.14 To strengthen monitoring, evaluation, and quality assurance for all pre-primary schools, the County Government should develop a monitoring and evaluation framework, provide sufficient resources, and implement recommendations in a timely manner.
- 6.15 To ensure proper planning and prioritisation of quality assurance assessments, the Ministry of Education should set targets for pre-primary schools' assessment in their annual work plans. The Ministry should conduct comprehensive quality assurance assessments of pre-primary schools, compile findings from these assessments into detailed reports that should be shared with the County Government and other stakeholders.
- 6.16 To ensure effective collaboration on quality assurance assessments for pre-primary education, the County Government and the Ministry of Education should ensure operationalisation of established Committees on Quality Assurance, at both the County and National levels.

Contribution to Tracking of Sustainable Development Goal 4.2, Indicators, 4.2.1 and 4.2.2

- 6.17 To increase awareness on requirements for tracking SDG 4.2, on access to quality pre-primary education for all children, the Ministry of Education and the Kenya National Bureau of Statistics, in collaboration with the County Government, should conduct sensitization and knowledge sharing forums on SDG 4.2 amongst key stakeholders.
- 6.18 To facilitate timely collection, sharing, and analysis of data on SDG 4.2, the Ministry of Education, together with the County Government, should put in place an integrated electronic management system, to enhance data availability for tracking of SDG 4.2.

Resource Allocation

- 6.19 To effectively provide pre-primary education, the County Government should prioritise funding for core education functions.

APPENDICES

Appendix 1: Management Response

	Audit Finding	Management Response	Auditor's Comments
4.3 - 4.5	Review of data on the number of classes and learners' enrolment from the County Department of Education revealed that, out of the 812 pre-primary schools, 47, representing 6% lacked dedicated pre-primary classrooms and hence used the ones for primary school, while learners per classroom in 368 or 45% of the schools, were above the recommended twenty-five (25) learners. An analysis of adequacy of classrooms in the ten (10) sampled pre-primary schools revealed that eight (8) schools had deficits of between 1 and 5 classrooms thus the average number of learners per class in the sampled schools exceeded the recommended 25 learners.	The County Government is committed to providing adequate Early Childhood Development and Education (ECDE) classrooms to ECDE pupils and has exhibited this by constructing a total of 861 ECDE classrooms since its inception. Although this is not sufficient to completely ensure compliance of 25 learners per classroom, a significant progress has been made. The recommendation of having 25 learners per classroom is also affected by enrolment rates which are beyond the control of the Department.	The Office acknowledges the efforts made by the County Government in constructing ECDE classrooms. The audit finding remains as reported, follow up audit will be conducted in future to assess status of compliance to the recommended learners per class.
4.6	Physical verification revealed that five (5) out the eight (8) sampled regular schools did not have access ramps, rails or lower door handles for easy accessibility by learners with special needs.	These were schools that were inherited either from donors, built by the community itself or from local authority. The County government has incorporated these features in their project designs. The schools built by the County Government have ramps for easy accessibility by learners with special needs.	The Office acknowledges that some ECDE centres were inherited and that newly constructed facilities include accessibility features, however the County Government is responsible for ensuring all ECDE centres meet accessibility standards. Therefore, the audit finding remains as reported.
4.7	The insufficient number of classrooms led to overcrowding, which limits the space for implementation of learning corners, increases health and safety risks such as higher exposure to communicable diseases, reduces learner concentration, and limits opportunities for participatory learning, thereby compromising the quality of learning. Further, the insufficient number of classrooms resulted in the merging of Playgroup and PP1 classes, as observed	This is due to higher enrolment rates in the pre-primary schools. For example, the Department may construct two classrooms which may be deemed sufficient today based on the enrolment but as enrolment increases, the number of classrooms become insufficient. In another scenario, three classrooms may be constructed to accommodate 75 pupils but in future the enrolment drops to 30 will result in the school having	The Office acknowledges management's explanation regarding fluctuations in enrolment affecting classroom adequacy. The audit covered three (3) financial years, 2022/2023 to 2024/2025 thus the finding remains as reported as the explanation is line with the audit observation.

	in three (3) of the 10 sampled schools which negatively affected lesson delivery, as teachers were required to manage multiple aspects of learning simultaneously.	more classes than the enrolment. Therefore, this purely is not solvable in one financial year and is explicitly dependent on the enrolment. However, much the Department commits resources to reduce this effect, such cases may always rise due to high enrolment rate which is a positive attribute but affects negatively the recommended guidelines.	
4.8	The audit further revealed varying conditions of classrooms in the sampled schools. Out of the ten (10) sampled schools three (3) schools had well-maintained walls and floors, while seven (7) had poor structural conditions, including floors with potholes, leaking roofs, unpainted, and dilapidated walls. Five (5) out of the ten (10) sampled schools were not painted in primary colours (red, yellow and blue) which is a requirement to create a stimulating and attractive learning environment.	The schools that have poor structural conditions were inherited from either the local authority or community and no renovations have been done yet. Although this will take time, the Department will conduct an assessment of all dilapidated structures and conduct renovation. The schools that were constructed by the Department are painted the colours of the school uniforms which mostly fall under the category of the primary colours of red, yellow, and blue.	All the schools serve the community regardless of who constructed them. It's been about thirteen (13) years of devolution thus the County should have improved the inherited classes. The finding remains as reported
4.9	Existence of poorly maintained classroom was attributed to the fact that the County Government of Kilifi does not provide capitation grants for pre-primary education, which would assist in the repair and maintenance of the classrooms.	The capitation grant was recently introduced and has an allocation of ksh.50 million which will officially kick off this financial year. The documentation to facilitate the disbursement process has begun and it is expected that the ECDE schools will receive the capitation this financial year.	This Office acknowledges this milestone in provision of the capitation grant however, in the period reviewed, there was no capitation grant provided to ECDE schools, so the finding remains as reported.
4.11	Physical verification by the audit team revealed that nine (9) of the ten (10) sampled pre-primary schools in the County lacked dedicated latrines for the pre-primary school learners. Instead, the pre-primary learners shared latrines with the primary learners, which led to overcrowding. The latrines were not age-appropriate for the young learners. Further, four (4) of the sampled schools	The County is committed to providing adequate sanitation and hygiene facilities. The Department has constructed a total of 622 toilet facilities across the 35 wards. These facilities are age-appropriate and have been built in accordance with Public Works standards. Due to budgetary constraints, it is not possible to construct toilets in all ECDE centres within a single	The audit covered three (3) financial years, 2022/2023 to 2024/2025. The finding remains as reported.

	lacked handwashing stations, which compromised the hygiene and health of the learners. In eight of the schools, the latrines were not adapted for the ease of accessibility of special needs learners.	financial year. However, the Department is optimistic that by Financial Year 2027, a majority of the schools will have been reached. As way forward, the Department will incorporate the idea of having handwashing stations in its project design of future projects.	
4.14	Interviews with staff in charge of Early Childhood Education revealed that only 144 or 17% of 812 schools in the County, had fixed outdoor play equipment. Further, physical verification in ten (10) sampled pre-primary schools revealed that only one (1) school had fixed outdoor play equipment that was in good condition and suitable for pre-primary learners. The audit further revealed that only three (3) schools out of ten (10) sampled had separate playgrounds designated exclusively for pre-primary learners. One (1) school did not have a playground, while the remaining six (6) schools shared playgrounds with the primary section. The pupils had to share the playground in turns during the play breaks.	Physical development is an important aspect of learning, and the County is committed to ensuring that learners have access to both indoor and outdoor play equipment. This commitment is reflected in the inclusion of outdoor equipment provision in the Annual Development Plans(ADP) for FY 2025/2026 and FY 2026/2027. Although this has recently not been realized because of low budgetary ceilings, the Department is optimistic that a lot of schools will be reached by the end of the 2 nd cycle of the County Integrated Development Plan (CIDP). It is not possible to have separate play grounds designated for ECDE section in attached primary schools because of ownership. Additionally, it is recommended to have ECDE pupils interact with the primary pupils to enhance social learning and smooth transition although the playing times may also be different.	It is important to have a segregated or fenced section of the playgrounds in the school for ECDE learners to ensure; their safety as well as secure the available fixed play equipment from damage by older pupils, support age-appropriate physical development. We have rephrased the sentence to read "segregated playground instead of separate playground"
4.16	Review of the County's planning, budgeting, and expenditure records for the Financial Year 2023/2024 revealed that only 147 or 18% of the 812 pre-primary schools had received furniture. However, analysis of data from the ten (10) sampled schools revealed an imbalanced distribution of the furniture. Three (3) schools among them, a school with enrolment of up to 193 learners, had not received any chairs and were using	There is a high demand for furniture in the County. To address this gap, the Department has committed in the CIDP and translated into the ADPs to equip at least 90 ECDE centres per financial year. Achieving this is however, dependent on budgetary ceilings. The distribution of furniture is dependent on the enrolment of the schools. Sometimes the enrolment data has mismatch due to human errors which	The finding remains as reported

	chairs from the primary section which were not appropriate for the young learners. Four (4) schools received chairs below their enrolment, while three (3) schools had an oversupply of chairs.	leads to oversupply or under supply. This is however corrected by re-distribution which is done after supply.	
4.17-4.18	The oversupply of chairs was as result of uncoordinated supply of furniture to schools by the County Department of Education and the Members of the County Assembly. Further, special needs learners, particularly those with Cerebral Palsy, enrolled in Stage-Based Curriculum, in both Gede and Kizurini Special schools, had outgrown the chairs and tables initially provided. As a result, some learners were compelled to use their wheelchairs as seats or sit on the floor.	The oversupply of chairs was not as a result of uncoordinated supply by County and MCAs rather it was due to human errors in computing enrolment. This was however corrected by re-distribution as stated above. The special needs learners require specialized seats and cannot use the same chairs and tables supplied to ordinary learners. As a way forward, the Department will incorporate this in the ADP of the coming financial year in order to get a consideration of budgetary allocation to facilitate the supply. The Department is committed to reducing this challenge by equipping a minimum of 90 ECDE centres per financial year, subject to budgetary ceilings and allocations for that year. The Department is optimistic that by the end of the second cycle of the CIDP, many schools will have been reached.	The Office commends the management's commitment to equip ECDE centres with classroom furniture. The reason for oversupply was provided by the County during the exit meeting which was captured in the minutes.
4.20-4.21	The inadequacy in infrastructure was attributed to inadequate planning and low absorption of infrastructure budget allocation. The County Government did not conduct regular and comprehensive needs assessment to obtain data that would facilitate development of a long-term plan for Infrastructure development, ensuring prioritisation of schools that are most affected. Identification of school infrastructure projects is mainly conducted at the ward level through public participation forums, however, the projects identified by the community sometimes do not match the needs at the schools.	It is not true that the inadequacy in infrastructure is due inadequate planning and low absorption rate. The Department has comprehensive plans for infrastructure development as reflected in the CIDP and ADP but is not supported with sufficient budgetary allocations. In most cases the budgetary ceilings are low and sometimes this is followed up with huge deductions during supplementary budgets which ultimately affects implementation. The County Government conducts regular needs assessment on infrastructure	The provisions in the CIDP/ADP were not backed by a comprehensive needs assessment report. In addition, the County lacks a clear plan for infrastructure development Hence the inadequate planning

	Further, the County had not planned and prioritised development of a real-time data management system for collecting and collating pre-primary education data	projects and other needs every financial year through the Sub-county and Ward supervisors. This information is later captured and maintained in a database that informs decision making. Additionally, the Department has a statistician who is responsible for real time data management system.	
4.19	In addition, analysis of budget and expenditure schedules for financial years 2022/2023 to 2024/2025 indicated that while the County budgeted for pre-primary infrastructure development, actual implementation was low. The total budgeted amounts for financial year 2022/2023, 2023/2024 and 2024/2025 was Kshs.293.90 million, Kshs.253.48 million, and Kshs.188.28 million respectively. However only 28%, 20%, and 7% of the respective allocations were utilized.	The expenditure report for the financial years 2022/2023, 2023/2024 and 2024/2025 was 38% ,65% and 51 % respectively. Further analysis is shown in the attached expenditure report. The actual expenditure is dependent on actual payments which are done at treasury and which the Department has less control of. Every payment certificate raised is usually processed and forwarded in time but is affected by delayed payments.	The updated expenditure records were not provided to enable verification of the reported absorption levels. As a result, the audit relied on the expenditure records previously availed and adjusted the absorption figures accordingly. Consequently, the audit finding remains as reported.
4.21	Further, the County Government did not prioritize repair and maintenance in the budgets for the three financial years and no funds were allocated for these activities.	The Department is yet to conduct an analysis of buildings that require repair and maintenance. For this reason, there has never been a budget for repairs and maintenance in recent years although in financial year 2020/2021 the Department conducted repairs for two schools. As a way forward the Department will conduct a survey of schools that require repair and maintenance so as to set a budgetary allocation.	The finding remains as reported.
4.23	Analysis of enrolment and staffing data in the County revealed that only 33% of the schools had the required number of teachers, 44% of the schools had one teacher attending to 26–50 learners, while 16% of the schools had one teacher attending to 51–75 learners, exceeding the recommended ratio of 1:25 learners.	The shortage of teachers is largely attributed to budgetary constraints and natural attrition without corresponding replacements. In the CIDP, the Department committed to employ a minimum of 300 ECDE teachers per financial year. However, this has not been supported by a budgetary allocation. The Department requested for budgetary allocation in order to address	The audit acknowledges budgetary constraints and planned consultations. The audit finding has therefore been retained.
4.24-4.25	Analysis of the teacher to learner ratio in eight (8) ⁴ of the		

	ten (10) sampled schools revealed that all the eight (8) schools exceeded the recommended ratio of 1:25. Staffing was also a challenge in special needs schools in the County, for instance Kizurini Special School had a deficit of 34 teachers, HGM Special School had a deficit of 21, and Gede Special School had a deficit of 55 teachers	this shortage but has never received an allocation since FY2020/2021. As a way forward, the Department will initiate a meeting with the County Public Service Board and the County treasury to discuss ways in which the recruitment exercise can be conducted.	
4.27	Reliance on Board of Management (BoM) teachers shifted the financial burden to parents, who paid approximately Kshs.3,000 to 4,500 per year to pay BoM teachers' remuneration, administrative activities, cook's salary, and other expenses. The payment of fees is likely to increase inequalities in access to pre-primary education thereby compromising the foundation for good education.	The Department will reduce the burden of fees through the introduction of capitation. The capitation grant was recently introduced and has an allocation of Ksh.50 million which will officially kick off this financial year. The documentation to facilitate the disbursement process has begun and it is expected that the ECDE schools will receive the capitation this financial year.	The audit acknowledges management's explanation that the capitation grant has been introduced and is expected to be disbursed in the current financial year. The audit finding remains as reported.
4.28	The audit revealed that there was no formal needs assessment done to identify staffing gaps. Further a review of the pre-primary workplans, budgets and the ADP for the period under review revealed that there was no provision for teacher recruitment indicating that teacher recruitment was not prioritized.	The Department has a staff establishment which clearly indicates the staffing needs of the Department including ECDE teachers. This is usually reviewed after 3years and is guided by staffing needs as identified by the ECDE supervisors. The Department has a teacher recruitment target in its ADPs as shown in the attached documents.	Based on the additional evidence the audit acknowledges that recruitment plans were included in the ADPs for the financial years 2023/2024 and 2024/2025, however, the same lacked in 2022/2023. Further, no specific needs assessment was conducted to determine the exact ECDE teacher requirements, there is still need for a comprehensive needs assessment to guide recruitment.
4.29	The shortage of teachers in the pre-primary centres could negatively affect the quality of teaching, individualized learner attention, and overall learning outcomes. The teachers interviewed stated that they often extended lessons and worked extra hours to cover the curriculum which led to burnout and fatigue	As stated above, the Department is in the process of recruiting more teachers to help in reducing these effects. The Department is not aware about teachers working extra hours and does not recommend such acts. The teachers have enough time to cover the curriculum and should stick to the working hour schedule recommended by the ministry of education.	The audit acknowledges management's explanation regarding ongoing teacher recruitment and the guidance on working hours. However, the finding remains as reported since this condition existed as at the time of the audit

4.31	Review of teacher staffing data as at 30 June 2025 revealed that 664 or 52% of 1,284 teachers employed by the County, only had a certificate in Early Childhood Education and were not registered by Teachers Service Commission (TSC). Further, there were 83 teachers employed by the Boards of Management (BoM) who were not registered with TSC.	All teachers employed by the County Government are registered by TSC. The hiring of BoM teachers is purely done at the ECDE centre by the BoM and the Department has no input in it. As a way forward, the Department will induct the BoM on the recommended requirements including the need to have TSC registration as a requirement.	The County has not provided additional evidence to show that all teachers were qualified and registered
4.33	The County Government had designated 663 teachers with ECDE Certificates as Clerical Officers under Job Group F instead of being designated as Assistant ECDE teachers. Twenty-eight (28) ECDE Teacher I designated as Job Group J instead of Job Group K, 586 ECDE Teacher II designated as Job Group H instead of Job Group J, Graduate ECDE Teachers designated as Senior ECDE Teachers (Diploma), and 5 Graduate ECDE Teacher II under Job Group K instead of Job Group L. These designations are not aligned with the grading structure for ECDE Teachers' Scheme of Service	The County Government notes that the designations and grading of ECDE teachers are not yet fully aligned with the ECDE Teachers' Scheme of Service (2021) as outlined in Section 2.2 of the document. The existing disparities primarily resulted from historical human resource harmonization challenges following the devolution of the ECDE function and technical limitations within the Integrated Personnel and Payroll Database (IPPD) system. Specifically, the IPPD was not configured to include the designation "Assistant ECDE Teacher III, Job Group F". As a result, the County was compelled to use the clerical officer designation as the most appropriate alternative for payroll processing purposes. This was adopted as a temporary administrative measure to facilitate timely payment of salaries while awaiting system configuration and full alignment with the approved Scheme of Service. Management further clarifies that the County Government recognizes three levels of ECDE teacher qualifications Certificate, Diploma, and Degree holders consistent with the approved staffing structure. The County also acknowledges the issue raised regarding Teachers in charge, who currently earn	The audit acknowledges the steps the County Government is planning to take to harmonize and align the designations of teachers with the ECDE Teachers service scheme. However, there were disparities during the period under review therefore the finding remains as reported.

		the same salaries as other ECDE teachers despite additional administrative duties. The Department is reviewing this matter with a view to ensuring appropriate regrading and compensation. To address the overall misalignment, the Department of Education, in collaboration with the County Public Service Board and the Department of Public Service and Administration, has commenced a review process to harmonize job titles, grades, and pay structures with the ECDE Teachers' Scheme of Service.	
4.34	The last recruitment of pre-primary teachers was conducted in the year 2021. The audit established that no promotions had been undertaken since then. In addition, interviews with teachers in-charge revealed that they earned the same salaries as other pre-primary teachers despite having additional administrative responsibilities and were still required to teach alongside their management duties.	The Department has not been able to recruit more teachers since 2021 due to lack of budgetary allocations. However as stated in response 4.24, discussions with the County Treasury and CPSB are underway to facilitate ways in which new teachers can be employed in the coming financial year. Promotions of the ECDE teachers have now been done as shown in the attached document. The issue of teachers not being compensated for additional duties is not reflected in the SRC guidelines. Any compensation must be guided by the recommendations of SRC and therefore the Department has no control over this. Additionally, the responsibilities assigned are within their job description as stated in their appointment letters.	The County is in agreement on lack of recruitment and promotions, the findings remain as reported Further, based on the ECDE teacher's scheme of service a teacher in-charge of a pre-primary school/centre as an administrator is required to be at least a senior ECDE teacher III under job group L and above, yet the teachers who were handling administrative matters for the pre-primary schools as the "in charge" were the ECDE teachers at lower job groups. This is against the scheme of service.
4.35	There were no plans or budgetary provisions for fully implementing the ECDE Teachers' Scheme of Service. The County Government did not prioritize the full implementation of the ECDE Teachers' Scheme of Service during planning and budgeting.	The County Government has fully implemented the ECDE scheme of service and has translated this into its work plans. Additionally, the Department has staff establishment that show the entry levels for ECDE	During the period under review, disparities were observed in harmonizing and aligning the designations of teachers with the ECDE Teachers' scheme of service. The finding has been amended to read "alignment" in place of implementation.

		teachers as established in the scheme of service.	
4.37	Teachers in five (5) of the ten (10) sampled schools expressed training gaps in effective implementation of Competency Based Education (CBE) while in eight (8) of the schools, teachers indicated that they lacked the necessary training to effectively handle learners with special needs. Further, the teachers that had been trained on CBE indicated that they also lacked essential resources such as training materials and laptops needed to cascade information to other teachers.	Retooling is a continuous process and is done almost every financial year. The trainings are conducted as per identified needs. The implementation of CBE requires a lot of training because gaps are continuously being identified and therefore objectives cannot be achieved in a single training. The ToTs use improvised materials to disseminate this information which has been very effective. As a way forward, the County will consider provision of these training materials upon availability of funds. To help equip teachers with basic skills on handling learners with special needs, the County will initiate a basic training on this in the near future	The audit acknowledges that retooling is a continuous process, conducted based on identified needs. Consequently, the audit finding remains as reported.
4.38	A review of ADPs and budgets for Financial Years 2022/2023 to 2024/2025 revealed that the County Government did not adequately prioritize retooling of pre- primary school teachers. There was no budget provision for teacher training and retooling in the financial years 2022/2023 and 2023/2024. In the ADP for the Financial Year 2024/2025, the County targeted to train 800 pre-primary teachers and coordinators at an estimated cost of Kshs.5 million, but the budget approved was Kshs.315,000. According to the expenditure reports, this amount had not been spent as at the time of audit meaning no teacher training had taken place by County.	The Department adequately prioritizes retooling of ECDE teachers and this is always reflected in the ADPs (see attached). However, due to low budgetary ceilings, the ADP plans are not translated into budgets. To bridge this gap, the Department relies mostly on partners such as Agakhan, Madrasa Early Childhood Programme (MECP) United Nations International Children's Emergency Fund (UNICEF), and Education, Individual learners, Development, and Unlocking Potential. (EIDU) among others. For example, in the financial year 2023/2024, UNICEF trained a total of 130 ECDE teachers, and EIDU trained 1,100 ECDE teachers in Financial Year 2024/2025.	The audit finding remains as reported.
4.39	Lack of regular retooling and professional development limits teachers' ability to effectively implement the	It is not true that the County Government does not conduct retooling. The County continuously trains its	The finding has been rephrased to "lack of adequate retooling instead of lack regular". Teachers

	curriculum and apply the standard teaching and learning approaches. This leads to inconsistencies in instructional quality across the pre- primary centers and potential learning gaps among pupils. It also affects the motivation and professional growth of teachers.	teachers in almost every financial year and therefore equip them with new training traits or abilities. Additionally, some teachers attend KSG for training on professional development which always paid by the County.	reported inadequacies in retooling, therefore the finding remains as reported
4.41	The CIDP, 2023-2027 and the ADPs from 2022/2023 to 2024/2025 had factored the provision of teaching and learning materials. However, there was no allocation in the budgets for financial years 2022/2023 and 2024/2025, Kshs.11,020,950 was allocated in financial year 2023/2024.	The lack of budgetary allocation for teaching and learning materials is due to low budgetary ceilings. The ceilings are not enough to include all priorities and hence the mismatch between ADPs and budgets.	The finding remains as reported.
4.41	Analysis of distribution of learning materials revealed that the supply was only done to 406 or 50% of 812 schools in the County. Review of the learning materials distribution schedules and interviews with pre-primary teachers in all the ten (10) sampled schools revealed insufficient learning materials supplied to schools. Some schools recording learner-to-text book ratios as high as 1:99 with deficits in supplies of exercise books ranging from 20 to 137.	This was as a result of insufficient budgetary allocation. The amount allocated was not enough to supply and distribute learning materials to all schools. As a way forward the Department will request for more allocation in order to conduct the supplies to all learners.	The finding remains as reported.
4.42	The audit established that the supply of materials was often not aligned with the specific requirements of special needs education.	The Department will seek guidance from the policy regarding the specifications of learning materials for learners with special needs and incorporate this in the next distribution schedule.	The audit acknowledges management's commitment to seek guidance on the specifications of learning materials for learners with special needs and to incorporate this in future distribution schedules. The finding remains as reported.
4.43	Insufficient provision of essential teaching and learning materials resulted from the County Government's failure to finalise the capitation guidelines and to prioritize learning materials in its planning and resource allocation for all learners. Provision of learning materials	The capitation grant was recently introduced and has an allocation of Kshs.50 million which will officially kick off this financial year. The documentation to facilitate the disbursement process has begun and it is expected that the ECDE schools will receive	Evidence is required for the management response that provision of learning materials was based on enrolment. The finding indicates significant variation of supplies when compared to enrolment.

	was not aligned with school enrolment data.	the capitation this financial year. The provision of learning materials was aligned to the enrolment of the schools; however, the distribution was limited because of insufficient budgetary allocation as stated in response 4.45.	
4.45	The audit established that the County Government consistently prioritized the provision of porridge for pre-primary learners in its ADPs for the Financial Years 2022/2023, 2023/2024, and 2024/2025, with planned allocations of Kshs.50 million, Kshs.100 million, and Kshs.100 million respectively. However, the County did not plan or budgets for provision of lunch, a main meal for the pre-primary school learners.	The County has not established a lunch programme because of financial constraints, to maintain this mid-morning school feeding programme the County requires a total of almost 100 million per financial year. Adding the lunch programme will require more additional funds which currently the Department is not able to raise. The Department however will develop a proposal and submit to the cabinet for consideration.	The audit acknowledges management's explanation regarding the financial constraints limiting the establishment of a lunch programme. The audit finding remains as reported.
4.45	Lunch was not provided despite the learners staying in school in the afternoon as noted in the sampled schools. The audit also revealed that essential complementary items for preparation of the porridge, such as sugar, firewood, utensils, water, and payment of the cook were not provided.	The issue of provision of lunch programme is as discussed in 4.49. The learners are supposed to be released from school by afternoon. Those extending past the afternoon are going against the act and will be advised accordingly. The Department is introducing capitation which will help in provision of utility fund that will in turn help in reducing the financial burden of parents in terms of provision of funds for support of school feeding programme and other items.	
4.50	Interviews with five (5) sub-county program coordinators in the five (5) sampled sub-counties revealed that sub-county officers are not able to monitor all pre-primary school's activities on termly basis. Each sub-county program officer was able to assess about 21% to 28% of the 734 schools in the sub-counties per term.	The Department is utilizing both the Sub-county coordinators and ward supervisors for monitoring and evaluation of ECDE programmes. The burden of monitoring and evaluation is therefore shared with the ward supervisors. The sub-county officers collaborate with the ward supervisors for effective monitoring and achieve greater outcomes. Additionally, the Department is in the process of providing	The audit acknowledges that the Department utilizes Sub-county Coordinators and Ward Supervisors for monitoring and evaluation of ECDE programmes. The evidence includes both supervision by the sub-county officer and the ward officers. Consequently, the audit finding remains as reported

		the officers with transportation facilities to help in effective monitoring and evaluation.	
4.51	Further, there was inaction or slow implementation of recommendations arising from monitoring and evaluation activities.	The implementation of these items requires budgetary allocation. The Department usually incorporate the recommendations in its ADPs but have received partial or no funding at all. The implementation of these recommendations is therefore dependent on availability of funds.	The audit finding remains as reported.
4.52	Review of the ADPs and corresponding budgets for the three financial years under review revealed that there was no performance target nor provision for conducting monitoring and evaluation of pre-primary schools. This was an indication that monitoring and evaluation was not prioritized. The audit also established that the County had not developed a monitoring and evaluation framework that would not only guide monitoring activities, but also support lobbying for funds for monitoring and evaluation.	It is not true that the Department did not indicate monitoring and evaluation in its ADP. Kindly refer to ADP FY2024/2025 and FY2025/2026 which clearly indicate the monitoring and evaluation of curriculum implementation which is an essential part in monitoring and evaluation programme. As a way forward the Department will develop a monitoring and evaluation framework that will act as a roadmap for monitoring and evaluation activities.	The audit acknowledges management's reference to monitoring and evaluation activities in the ADPs for FY 2024/2025 and FY 2025/2026 and notes the plan to develop a monitoring and evaluation framework. However, the audit noted that monitoring and evaluation activities specific to ECDE were not indicated in the ADP for Financial Year 2024/2025. Financial Year 2025/2026 was outside the scope of the audit.
4.53	Inadequate monitoring and evaluation pose a risk of delayed decision making and lack of mitigation measures to address identified performance gaps. This could lead to further deterioration and compromise the quality of early childhood education.	The Department has already started to address this issue and has laid down proposals to make it effective including the provision of transportation facilities to sub-county and ward supervisors.	The Office acknowledges management's explanation and the proposed measures to enhance effectiveness. The finding remains as reported
4.55	The audit revealed that the Ministry does not consistently conduct quality assurance assessments in pre-primary schools. The audit noted that the County Government of Kilifi had not established a quality assurance committee which, in consultation with the Ministry,	To address this challenge, the Department will employ its own quality assurance officers who will work in collaboration with those at the Ministry for smooth quality assessment exercises and wider coverages.	The audit acknowledges management's plan to employ quality assurance officers. However, during the period under review, the department did not have its own quality assurance officers in place.

	was expected to ensure quality standards for pre-primary education are adhered to.		
4.62	The Ministry of Education introduced the Kenya School Readiness Assessment Tool (KSRAT) as a standard tool to support effective monitoring of learners' progress in pre-primary education. Interviews with the Director of Early Childhood Education and the sub-county program officers and review of school records in the sampled schools revealed that schools did not have the Tool as the County Government had not procured them. Instead, teachers prepared end-of-term assessment reports to monitor performance and facilitate learners' transition to the next level.	The KSRAT is too detailed and therefore not practical for implementation at the ECDE level. Additionally, it is not aligned with the current curriculum design. The County instead utilizes a modified learner assessment tool, developed at the Sub-county level by a panel of ECDE experts, which is more effective for assessing ECDE pupils.	Retain. The audit acknowledges management's explanation regarding the use of a modified learner assessment tool at the Sub-county level. However, the use of assessment tools that were not aligned with the approved curriculum and national guidelines limited standardization and comparability of learner assessment outcomes Country-wide.
4.63	The audit noted that all the ten (10) sampled schools maintained incomplete health records, with some learner details such as date of birth, evidence of regular checks and recordings of weight and height missing from the registers. Further, there was no structured way of formally assessing and documenting the psychosocial well-being of the learners.	As way forward, the Department will develop a template inform of a register with additional columns that will capture important data about the child's progress including health records, height, weight and dates of birth.	The audit findings remain as reported.
4.64	Interviews with County officials revealed that the County Government only maintains data on learners in public schools leaving out data on those in private pre-primary schools. Therefore, there was no complete data on the estimated proportion of children of school going age in the population who were either attending or not attending school.	The County maintains important data of all private and public schools such as enrolment rates. However, due to lack of collaboration from some private school administration, certain data on private schools are not accessible.	The audit finding has been rephrased as follows: - The County Government kept records on learners enrolled in public and private schools. However, the data on private schools was not complete due to challenges in data collection.
4.65	Further, failure to collect, document and consolidate data is attributed to limited awareness on the need for such data, lack of an integrated	As noted in response 4.66, the Department will develop a template inform of a register with additional columns that will capture important data	The Office acknowledges management's plan to develop a standardized register for health records to capture additional learner

	real time data management system and limited collaboration and coordination among key stakeholders. As a result, the Country lacks timely and up to date information on progress of SDG 4.2.	about the child's progress which will later be integrated into the County data management system for smooth monitoring of child's progress.	information. The finding remains as reported
4.66	Analysis of Kilifi County's Education Department Budget for the Financial Years 2022/2023 to 2024/2025 revealed that despite the overall budget being insufficient to meet sector needs, there was persistent low absorption of allocated funds. For instance, in the Financial Year 2022/2023, the County spent Kshs.146.77 million out of the total approved budget of Kshs.838 million, representing an absorption of approximately 17.5%.	The absorption rates for financial years 2022/2023, 2023/2024 and 2024/2025 was 38%, 65%, and 51 % respectively. Further analysis is shown in the attached expenditure report. The actual expenditure is dependent on actual payments which are done at County Treasury and which the Department has less control of. Every payment certificate raised is usually processed and forwarded in time but is affected by delayed payments.	Updated expenditure reports with the corresponding analysis have not been provided.
4.67	Further, while a substantial portion of the education budget was allocated to pre- primary education which is a core function of the County Governments, the County continued to allocate significant amounts of the total education budget to bursaries which is not one of its core functions. Allocation of bursaries for students in high school and tertiary institutions was approximately 42% in financial year 2022/2023, 52% and 24% in the financial years 2023/2024 and 2024/2025 respectively.	The determination of budget lines for budgetary allocation is dependent on the County Strategic Paper (CSP) and Sector Working Group (SWG) which are policy documents. The Department has less input in this because it is usually influenced by Cabinet and County Assembly resolutions.	The audit finding remains as reported.

CONTACTS

3rd Floor, Anniversary Towers, University Way, Nairobi

Phone: +254 020 3214000 • **Email:** oag@oagkenya.go.ke • **Website:** www.oagkenya.go.ke



Office of the Auditor-General, Kenya



Office of the Auditor-General, Kenya



@OAG_Kenya